Chapter 30
AO/DIAO, General Operating Agency, Special Operating Agency, and MACOM Reports

30-1. General.
This chapter establishes AO/DIAO, general operating agency, special operating agency, and MACOM financial reporting requirements and formats. Transmit per specific report instructions. Certified reports must be in hard copy formats. Hard copy reports supporting electronically submitted data are optional at the discretion of the activity requiring the report. When footnotes or memorandum data is required, transmit required data via the COA Host network or by other electronic means. The Director of Accounting, DFAS-IN/A, will provide specific fiscal year-end reporting requirements no later than July 31 of each fiscal year.

30-2. Professional requirements.
To ensure accurate reporting of the U.S. Army's financial condition, accountants must be familiar with the following:
  a. The general reporting requirements outlined below, and how these requirements are applied to the reports received and submitted by the MACOM.
  b. The relationship between specific line items on different reports, and how they compare/reconcile.
  c. The sources of data used to generate the reports, how it is accumulated, whether it contains estimates, and its level of reliability. (This also includes being familiar with Chapters 29 and 31).
  d. See Chapter 32 for methods used for report transmission.

30-3. Responsibilities
  a. The commander/director, or his designated representative (see Chapter 28), is responsible for certifying year-end reports.
  b. The finance and accounting officer/defense accounting officer/accountant is responsible for:
  (1) Ensuring all required accounting reports are prepared accurately, and submitted to higher headquarters when due.
  (2) Ensuring all reports are properly reconciled and contain all necessary information.

30-4. General reporting requirements
  a. Report all transactions in the accounting period in which they occur. This includes funding, commitments, obligations, orders, earnings, purchase of assets, liabilities, income, expense, and expenditures (disbursements and collections).
  b. Report all amounts in U.S. Dollars.
  c. Report different classifications of information separately. This includes unobligated vs unliqui-dated; unfilled orders vs accounts receivable; ex-penses vs transfers-in; donations; reimbursements;

revenue and gains.
  d. Report unrestricted cash (for example, imprest funds, petty cash, change funds, custodial funds, and so forth) separately from restricted cash imposed through law, regulation, or agreement (for example, amounts on deposit as compensating balances, certificates of deposit, cash in escrow, and so forth).
  e. Report, initially, any purchased property, plant, and equipment as assets and invested capital. Subsequent to initial reporting, report the asset and invested capital net of depreciation expense.
  f. Report all loan guarantees whether funded or not.
  g. Report income and expenses on the accrual basis (that is, in the period incurred) regardless of the time period when payment is received or made. This includes salaries and contract/vendor payments.
  h. Do not report contingencies that might result in significant gains.
  i. Report all loss contingencies whether funded or not.
  j. Report all material adjustments to prior-period reports as prior-period adjustments. This includes;
  (1) Errors in prior-period financial statements such as:
  (a) Mathematical errors in statement preparation or information supporting the statements.
  (b) Errors in the application of accounting principles.
  (c) Errors using or interpreting information that existed at the time the prior-period statements were developed.
  (2) A change from an unacceptable to acceptable practice.
  k. Report transfers of the organizations, appropri-ations, or funds included in the financial state-ments that materially affect the comparability of the current financial information presented in the current financial statements. Include the impact of the transfer of major programs. Reflect the restate-ment by combining the assets, liabilities, opera-tions, and accumulated results of the new equity with those of the old, or by deleting those items in the case of entities that are transferred out. Finan-cial statements shall disclose the impact of any material change in assets, liabilities, operations, and accumulated results of operations for all periods presented.
  l. Report unusual and infrequent items. Consider the individual characteristics of the environment, operations, operating policies, programs, and probability of recurrence of an event or transaction in determining ordinary and typical activities. The environment includes such factors as character-istics of mission, geographical location of opera-tions, and the nature and extent of regulations over operations. An event or transaction may be unusual in nature and infrequent in occurrence for one but not for another because of differences in their respective environments. Do not determine unusual nature and infrequent occurrence by the fact that an event or

transaction is not controlled by management.

m. Report all information per specific reporting instructions.

30-5. Disclosures.
The full disclosure concept requires complete identification of all significant items affecting accounting records and reports. Disclose amounts of assistance awards to be made in future periods. An assistance award is a grant or cooperative agreement by which an agency assists (as opposed to acquires) a third party in providing goods or services to an authorized agency recipient. Thus, when authorized, an assistance award is an alternative to the statutory and regulatory requirements for competition that apply to a procurement. Assistance awards are discussed in Comptroller General Decision B-20672, September 24, 1982, (61 CG 637).

30-6. Foreign Currency Projected Disbursements report
a. Overview. The purpose of this report is to provide information related to foreign currency fluctuation for the MILCON appropriations 2050, 2085, 2086 and 0500, 0804, 7020, and 7025. This information is provided by the U.S. Army Corps of Engineers (USACE), field offices/ activities to AO/DIAO 08. Refer to chapter 29 for USACE field offices/activities reporting requirements. AO/DIAO 08 consolidates this information and reports to DFAS-IN.
b. Report preparation.
(1) Source of data. The sources of data for the preparation of the this report are the accounting records maintained by the USACE field offices/ activities. AO/DIAO 08 will validate this informa-tion and consolidate it for reporting purposes. Refer to DA Pam 37-100-FY for the countries, currencies, and related currency codes to be reported.
(2) Specifications. Prepare this report as a narrative. Show the projected 6-month disburse-ments by appropriation and foreign currency code. Using historical data from outlay projections, contract requirements, payment schedules, and other techniques, the field activities/offices perform the computation.
(3) Distribution. Submit this report to DFAS-Indianapolis Center, ATTN: DFAS-IN/AABA, 8899 East 56th Street, Indianapolis, IN 46249-1316 to arrive by 1600 hours, local time, on the 11th workday each month.

30-7. Not used at this time

30-8. RCS CSCOA-118 (The Federal Managers' Financial Integrity Act Report on Operating Accounting Systems) report
a. Overview. Proponents of reportable systems will submit an annual report on their systems. Forward the accounting system report by a transmittal letter to arrive at DFAS-Indianapolis Center, ATTN: DFAS-IN/AM, Indianapolis, IN 46249-2201, as directed.
b. Report preparation. The accounting system report will follow the annual format and content requirements issued by the Finance and Account-ing Policy Implementation Directorate, DFAS-IN/ AM. System proponents who decide that status of their system's compliance with GAO standards has changed from that reflected in the prior-year annu-al RCS CSCOA-118 report will notify DFAS-Indian-apolis Center, ATTN: DFAS-IN/AM, 8899 East 56th Street, Indianapolis, IN 46249-2201. Provide notice by 1 June of each year which will allow enough lead-time for review of the system evalu-ation effort before submission of the annual report.

30-9. RCS CSCAA-118 (Status of Reimbursements-Operating Agencies) report
a. Overview. The RCS CSCAA-118 report consists of the OAs' consolidation of their respective installations' RCS CSCFA-112 (Status of Reimbursements) reports. This report follows the same format as the RCS CSCFA-112 report described in Chapter 29. The reimbursement activity reported includes annual reimbursement program, orders received, reimbursements earned, reimbursements collected, reimbursements receivable, unfilled orders, and debt management data. Include expired account execution until closed. Do not include closed accounts. Parts I and II report on execution of the reimbursable programs, parts III through VIII on accounts receivable from the public. Any collections that (1) cannot be identified and processed as liquidations of specific receivables, or (2) does not contain a complete accounting classification, will require the FAOs/DAOs and AOs/DIAOs to account for and report these conditions as undistributed collections (citing account number P9966) until all elements of the accounting classification can be determined.
b. Report preparation.
(1) Source of data. The source of data for this report is the installation RCS CSCFA-112 (Status of Reimbursements) report submitted to each AO/DIAO maintaining the accounting records for the GOAs and SOAs.
(a) Prepare Part I, Status of Reimbursements (Funded) and Part II, Status of Reimbursements (Automatic) in the format as shown in figure 30-1.
1. Report the data at the AMS level prescribed by DA Pam 37-100-FY by detail reimbursement source code for all appropriations.
2. Submit this report by FTP monthly and a certified hard copy report only at year-end. See table 30-4 for the FTP format.
3. Report DBOF-SMA on Part I.

(b) Prepare Parts III through VIII, Accounts Receivable Due From the Public, in accordance with tables 30-5, 30-6, and 30-7. Table 30-5 shows data elements required for parts III through VIII. Table 30-6 gives the FTP formats for these parts. Table 30-7 shows the aging codes used in parts III through VIII, sections II and III. Include only valid receivables due from the public. Collections reported in project 9966, to include status CER differences, by definition, are suspended transactions that can't be identified to the proper account. The number of accounts and dollar value of collections reported as project 9966, reimbursement source codes 9** and/or N** must be excluded from Parts III through VIII.

(2) *Report submission*.

(a) *Parts I and II*. Submit this report monthly to DFAS-IN by FTP using the TRCs described in appendix C. Report is due at DFAS-IN not later than 1700 hours Eastern Standard Time (EST) on the 11th workday following the end of the reporting period. Certification of year-end reports is required.

(b) *Parts III through VIII*. Provide this data quarterly by FTP to DFAS-IN by 1700 hours EST on the 11th workday following the end of the reporting period.

(c) *Narrative*. Submit a narrative analysis semi-annually for DFAS-IN highlighting the command's aged public debt structure. This analysis, as of December 31 and June 30, is due by January 31 and July 31. The analysis will address all public debt over 90 days old by appropriation, FSN, detail RSC, amount, and narrative explaining actions taken to eliminate those debts and methods developed to improve future debt collections. Figure 30-2 shows the format for this report. Submit this package to the DFAS-Indianapolis Center, ATTN: DFAS-IN/FY, 8899 East 56th Street, Indianapolis, IN 46249-1450. AOs/DIAOs will provide reporting format instructions to their FSNs to meet reporting requirements specified in figure 30-2. Those commands that fail to attain their FY goal reductions of delinquent public receivables, must submit a written explanation with specific reasons for non-achievement and actions being taken to correct.

30-10. RCS CSCOA-126 (Request for the Establishment/ Continuation of Centrally Managed Allotments (CMAs)) report

a. Overview. At times it may be necessary to establish CMAs to provide for centralized management of the funds involved. The purpose of this report is to provide a method for requesting the initiation or continuation of a CMA.

b. Report preparation.

(1) Submit requests to establish a CMA through command channels to: Director, DFAS-IN, ATTN: DFAS-IN/AM, 8899 East 56th Street, Indianapolis, IN 46249-2201. The request will include--

(a) Name of CMA.

(b) Appropriation/AMSCO/project.

(c) Justification for establishing/continuing CMA.

1. Authorities/criteria used to establish CMA.

2. Reason for not using specific allotments/allowances. Explain why funding through normal chain of command could not be used in lieu of CMAs.

3. Source of funding. Explain how funds are received for CMA and how additional funds are obtained.

(d) Control methods and procedures.

1. Activities authorized to charge CMA. List and describe.

2. Constraints/restrictions on use. Explain how funds are issued to users and how amounts are controlled.

3. Validation of transactions. Describe how charges against CMAs are validated.

4. Reserves/contingencies. Describe how much of CMAs are reserved to preclude over-obligation and/or over-disbursement, if none, describe how shortages are to be funded.

5. Reports to monitor CMA. List reports received and prepared for CMA.

6. Operational indicators and models. List operational indicators such as flying hours, patient days, models, and so forth, used to monitor CMA execution.

7. Procedures. List and describe internal operating procedures.

(e) Name and position of responsible individual. List name of individual responsible for managing the CMA and for curtailing obligations and disbursements to prevent an Anti-deficiency Act violation.

(2) Justification for continuing a CMA into the next FY is required each year in the annual letter to update DA Pam 37-100-FY. Submit the request for continuation to DFAS-Indianapolis Center, ATTN: DFAS-IN/AM, 8899 East 56th Street, Indianapolis, IN 46249-2201 as required.

30-11. RCS DD-COMP(AR)170 (Report of Alleged Anti-deficiency Violation) report

a. Overview. This report transmits information related to alleged anti-deficiency violations.

b. Report preparation. Operating agencies will follow the procedures outlined in chapter 29 in reporting alleged anti-deficiency violations.

30-12. RCS CSCFA-208 (Status of Direct Program Execution, Procurement Appropriation) report

a. Overview. This report includes forecast and execution data for U.S. Army procurement appropriations (APA). The execution data is reported on a net change basis. The forecast data allows execution to be tracked with planned performance. Include expired account execution until closed. Do not include closed accounts.

b. Report preparation.

(1) The sources of data are program managers' estimates and installation accounting records.

(2) To identify the data elements, a three-position TRC is required. It will provide the subsidiary identification needed to maintain control over transactions. For unexpired accounts, report commitments, obligations, and payments made subject to the 1 percent limitation using a "C" in record position 79 of the respective report records. If execution does not pertain to an obligated balance canceled, use a zero in record position 79. Appendix C includes all of the TRCs used for APA.

(3) Submit control records with each report submission by record type. They will include submitting agency, record count by record type, dollar amount total by record type (where it applies), date of accounting period, and "2" in record position 80.

(4) Data specifications are as follows:

(a) Submit net change dollar amounts and quantities in all TRCs except X**, LA1, LA2, LA5, and LA9. The amounts and quantities either will add or subtract from the matching entry in the file or will specify the data as an initial entry in the file. TRC X** will show end-of-period balances instead of net change values. TRCs LA1, LA2, LA5, and LA9 will show overlay forecast values for each plan month.

(b) Express quantities as the unit of measure for TRC A** and round to the nearest whole unit.

(c) Right justify all dollar and quantity fields and zero fill.

(d) Date the submission data on the transmittal control record and transaction dates on all records by calendar month and year (for example, Oct 93 is 103).

(e) The record count (record position) provides a means of validating the receipt of all details within the TRC (first two positions of the TRC). For detail records (record position 80 = 1), the record count position will always be blank; for control records (record position 80 = 2), the record count will show the number of detail records plus the summary record.

(f) The nomenclature for any APA item may never exceed 89 characters. Each nomenclature record allows 48 positions for this purpose. If the nomen-clature exceeds 48 positions, use a second record citing the last 41 positions of the nomenclature. Although 89 positions are provided for nomen-clature, efforts should be made to limit the positions used to 25 or less. (If the 48th position contains the final letter of a word or nomenclature symbol and if an additional record is used, the first position should be left blank in order to obtain a space between words. If the nomenclature is changed, the entire nomenclature must be resubmitted, beginning with data type "E.").

(g) The forecast data must agree with RCS DD-COMP(M)1442 report (Department of the Army Obligation Plan). Base the annual plan on total obligational authority (direct and funded reimbursable), including unobligated balances carried forward and OSD/DA deferrals. Show the forecast by budget line item number (BLIN) for both the direct and funded reimbursable programs.

(h) Figure 30-3 identifies the format for this report. Tables 30-8, 30-9, and 30-10 identify the data elements and description of information. Nomenclature TRCs are listed in table 30-11.

c. Report submission. Transmit report submission to reach DFAS-IN by 1700 hours on the 11th workday of the month following the report period. The content and routing indicator for FTP submission is AFEA RUFEDAC.

30-13. RCS CSCFA-210 (Status of Customer Program Execution, Procurement Appropriation) report

a. Overview. This report covers the procurement appropriations reimbursable program. Include expired account execution until closed. Do not include closed accounts.

b. Report preparation.

(1) The sources of data for this report are the funded reimbursement authority distribution documents provided to the reporting activity through the PBAS fund control system and execution reporting for the year. The reporting activity for this report is the SOA or GOA (or a designated AO/DIAO, which may be a fiscal station), as appropriate.

(2) Figure 30-4 shows the format for this report. Tables 30-8, 30-9, and 30-10 identify the data elements and description of information.

c. Report submission. Transmit the report sub-mission to reach DFAS-IN by 1700 hours on the 11th workday of the month following the reporting period. The CIC is "AFEA" and the RIC is "RUFEDAC".

30-14. RCS CSCFA-218 (Status of Approved Resources) report

a. Overview. RCS CSCFA-218 is used to report annual program, funds available, commitments, obligations, recoveries, expenses, undelivered orders, accounts payable, disbursements, and management information at the AMSCO level prescribed in DA Pam 37-100-FY. The report includes all funds managed by the U.S. Army ex-cept procurement appropriations, which will con-tinue to be reported by the RCS CSCFA-208/210 reports. Include expired account execution until closed. Do not include closed accounts. AOs/DIAOs will exclude appropriation 97-11X8242 direct cite records from the RCS CSCFA-218 report when reporting to DFAS-IN. The report is organized into seven sections, as follows:

(1) Section 1--Source of Funding--Direct.

(a) Schedule 1--Primary Data.

(b) Schedule 3--Quarterly Schedule of Obligations and Recoveries.

(c) Schedule 4--Annual Schedule of Unobligated Funds and ULOs.

(d) Schedule 5--Foreign Currency Fluctuation.

(2) Section 2--Sources of Funding--Funded (includes DBOF-SMA and CAWCF).

(a) Schedule 1--Primary Data.

(b) Schedule 3--Quarterly Schedule of Obligations and Recoveries.

(c) Schedule 4--Annual Schedule of Unobligated Funds and ULOs.

(3) Section 3--Sources of Funding--Automatic.

(a) Schedule 1--Primary Data.

(b) Schedule 3--Quarterly Schedule of Obligations and Recoveries.

(c) Schedule 4--Annual Schedule of Unobligated Funds and ULOs.

(4) Section 4--Military Personnel Expenses

(5) Section 5

(a) Schedule 1--Productivity Capital Improvement Program.

(b) Schedule 2--Appropriated Fund (APF) Support to Morale, Welfare, and Recreation (MWR).

(6) Section 6--Management Information Data.

(a) Schedule 1--MDEP Execution Data.

(b) Schedule 2--Prompt Pay Data.

(c) Schedule 3--Not used.

(7) Section 7--Annual Certified Report--Schedule of Approved Program/Funds and ULOs.

b. Report preparation.

(1) The sources of data for this report are the RCS CSCFA-218 reports received from funded fiscal stations. Identify funds received, and obligations, and payments made in unexpired accounts subject to the 1 percent limitation separately, using a "C" in the program year of the respective report record.

(2) The report data is submitted monthly by FTP transmission to DFAS-IN as follows:

(a) Monthly.

1. Primary data.

2. Expense

3. Military personnel expenses

4. PCIP (Productivity Capital Improvement
   Program).

5. Obligation adjustments.

6. Civilian end strength, civilian man-months.

(b) Quarterly.

1. Includes all monthly requirements with obliga-tions, recoveries, and accrual data (from primary data) identified as within/outside Government.

2. Management Information Data--civilian end strength, civilian man-months, MDEP execution, and prompt pay information.

(c) Semiannual APF support to MWR.

(d) Annually.

1. Includes all monthly and quarterly requirements. For schedule 4, type in two additional lines of data showing the value of ULOs reviewed during the FY by independent sources (outside the installation) such as U.S. Army Audit Agency, GAO, and so forth, and the value of recoveries resulting from these reviews.

2. Section 7.

3. Other requirements as specified by separate correspondence.

(3) Hardcopy reporting is required only for section 7. Submit to DFAS-Indianapolis Center, ATTN: DFAS-IN/AABA, 8899 East 56th Street, Indianapolis, IN 46249-1316. Submitted data is an accumulation of all installation/activity reports and is reported at the level prescribed in chapter 29.

(4) The hardcopy report will be consolidated by the limit/sub-head and AMSCO level prescribed in DA Pam 37-100-FY and will include the following:

(a) Appropriation.

(b) Limit/sub-head.

(c) Operating agency.

(d) Annual program.

(e) Available funds/authorities.

(f) Obligations.

(g) Recoveries.

(h) Disbursements.

(i) Unobligated funds.

(j) Unliquidated obligations.

(5) Submit the FTP report to arrive at DFAS-IN by 1700 hours EST on the 11th workday of the month following the reported month. See tables 30-12 through 30-16 for FTP formats. The due date for submission of section 7 is provided by separate correspondence.

30-15. RCS CSCFA-239 (International Balance of Payments--Disbursements and Collections) report

a. Overview. This report provides information required by the Departments of Commerce, Defense, and the U.S. Treasury for control of IBOP transactions. Each AO/DIAO will prepare a consolidated report covering all IBOP transactions reported by their field finance offices.

b. Report preparation.

(1) Prepare the consolidated report from the individual RCS CSCFA-239 reports submitted by the reporting FAOs/DAOs and DOs. AOs/DIAOs with non-integrated DOs reporting will prepare parts I, II, and III from data extracted from the DO accounts.

(2) Submit the report on data records accompanied by a machine listing. See chapter 29 for preparation instructions and record format.

(3) Show all adjustments to prior quarters of the current and prior FY reports as "Prior Quarter Transactions" in a supplemental report under RCS CSCFA-239. Do not submit the report with the regular quarterly report. Prepare the supplemental

report in the same format as the quarterly report, with the following exceptions:

(a) Record positions 62-63 will show the month of the quarter originally reported (that is, Sep = 09, Dec = 12, and so forth). Record position 66 will show the calendar year of the quarter (that is, 1992 = 2, 1993 = 3, and so forth).

(b) Report code 98 will be in record position 75-76.

(c) Record position 77-79 will show the current month and year.

(d) AOs/DIAOs will submit the report to reach DFAS-IN no later than 90 days following the end of the reporting quarter.

(4) The AOs/DIAOs will submit the report by FTP to DFAS-IN, Army Expenditure Branch, DFAS-IN/ AACA, (RIC is RUFEDCD and CIC is AFDA). Mail a hardcopy list to DFAS-Indianapolis Center, ATTN: DFAS-IN/AACA, 8899 East 56th Street, Indianapolis, IN 46249-1326. Submit the reports to arrive at DFAS-IN no later than 1200 hours EST on the 25th calendar day following the end of the quarter.

c. Verifications. Overseas AOs/DIAOs will verify the totals of parts I, II, and III with the summary data shown on the installation reports.

30-16. RCS 1179-TD-AN (Statement of Financial Condition (Unfunded Contract Liability)) report

a. Overview. This report provides unfunded liability data by appropriation on contracts where terms exceed 12 months. Data includes--

(1) The expected recurring annual rental on long-term leases not immediately recorded as an obligation, the expected annual cost of existing unobligated multi-year procurement contracts, and the expected unobligated annual cost of any other long-term contract.

(2) The range of the remaining life of the contracts included in the amount reported in (1) above; for example, one to five years.

(3) The cost of the remaining portion of the contracts. Report the best estimate of the expected total cost that is not subject to immediate recording as an obligation but will eventually be incurred as an obligation under the terms of the contracts included in the amount reported in (1) above.

(4) The total number of contracts included in the amount reported in (1) above.

b. Report preparation.

(1) Source of data. Feeder reports received.

(2) Specifications. The report is in letter format for all appropriations, as shown below:

Statement of Financial Condition
(Unfunded Contract Liability)
RCS 1179-TD-AN
as of September 30, 19XX
(rounded to nearest $100 thousand)
Appropriation Basic Symbol

(a) Annual rental or cost (unobligated portion).

(b) Range of remaining life of contracts (years).

(c) Cost of remaining portion of contract (unobligated portion).

(d) Include total number of contracts reported in a(1) above and any pertinent comments such as the basis used for estimating the reported data.

c. Reporting submission. Submit the report per DFAS-IN's year-end instructions to DFAS-Indianapolis Center, ATTN: DFAS-IN/AABA, 8899 East 56th Street, Indianapolis, IN 46249-1316. Negative reporting is required.

30-17. Not used at this time.

30-18. DBOF-SMA Reports - Statements 4a and 6

a. Overview. Each DBOF-SMA home office will submit the Statement 4a, Inventory Status and Transaction Statement and the Statement 6, Reimbursable Issue as indicated in table 30-17:

b. Report preparation.

(1) Source of *Data.* DBOF-SMA activities will prepare the statements from general ledger account balances and supply records.

(2) *Formats.* The report formats are as shown in figures 30-8 and 30-9.

(3) *Verifications.* Before submitting the reports, DBOF-SMA activities will perform the line and column verifications in figures 30-8 and 30-9. Table 30-18 shows the correlation of Statement 4a to RCS CSGLD-1438 (Quarterly Stratification Report).

(4) *Distribution and due dates.* DBOF-SMA home offices will submit the reports per table 30-17 to the following mailing addresses:

(a) DFAS-Indianapolis Center, ATTN: DFAS-IN/ AABA, 8899 East 56th Street, Indianapolis, IN 46249-1316.

(b) HQDA, ATTN: DALO-RMI, WASH DC 20310-0533.

(c) Commander, U.S. Army Materiel Command, ATTN: AMCRM-FPR, 5001 Eisenhower Avenue, Alexandria, VA 22333-0001.

30-19. DBOF Accounting Report (Accounting Report (M) 1307)

a. Overview.

(1) The Accounting Report (M) 1307 consists of three statements prepared by each DBOF business area monthly.

(a) Statement of Financial Condition.

(b) Statement of Cash Flows.

(c) Statement of Operations.

1. Part I. Statement of Operations.

2. Part II. Changes in Net Position

3. Part III. Cost of Goods and Services Provided.

4. Part IV. Expenses

5. Part V. Recoverable Operating Results.

6. Part VI. Capital Investment Program.

7. Part VII. Inventory Management Report - Supply Management Business Area.

(2) The source of data for these statements are the general and subsidiary ledgers. Year-end statements must be reconciled with the status reports. Year-end statements are to be mailed or hand carried to comply with due dates given in the DFAS-IN year-end instructions.

(3) The AR (M) 1307 will be prepared and submitted monthly. Submit the report to DFAS-IN, Directorate for Departmental Accounting, NLT 1700 hours, Indianapolis time, on the 11th work-day of the month following the reporting period.

b. Report preparation. See AR 37-1, Chapter 29 and Financial Management Regulation, DoD 7000.14R, Volume 11B, Chapter 70 for formats and preparation instructions.

30-20. RCS DD-M(A) 1397, Depot Maintenance Cost and Production Report

a. Overview. The report provides management information to DoD and DCSLOG for worldwide operations of depot maintenance activities. This report measures productivity and develops performance and cost standards.

b. Report preparation.

(1) *Data sources.* Sources of data for this report are the Depot Maintenance Data Bank (DMDB) at DESCOM (Depot System Command). USAMC will publish a separate regulation for DMDB and internal and external reporting to and from the DMDB. USAMC will submit this regulation to DFAS-Indianapolis Center, ATTN: DFAS-IN/AM, 8899 East 56th Street, Indianapolis, IN 46249-2201.

(2) *Specifications.* The magnetic tape format, frequency, and due dates for the report are specified in Chapter 76 of the DoD Accounting Manual (DoD 7220.9-M).

(3) *Report Update.* DESCOM will update the report quarterly from the data bank information provided by depot maintenance activities. DESCOM will keep a copy of the magnetic tape report indefinitely. Retain copies of the quarterly update tapes for at least 2 years. Prepare and submit the report on magnetic tape to the three addresses shown below.

(a) Office of Comptroller, ATTN: Directorate for Operations, Room 3D, 868, Washington DC 20310-1900.

(b) U.S. Army Cost and Economic Analysis Center, ATTN: SAFM-CAS, 1900 Half St. S.W., Washington, DC 20324-2300.

(c) Commander, U.S. Army Training and Doctrine Command, Data Processing Field Office, ATTN: ATDS-DPFO-OD, Fort Leavenworth, KS 66027-5000.

30-21. RCS DD-COMP(M) 1445 (Flash Report on Obligation Status) report

a. Overview. RCS DD-COMP(M) 1445 furnishes DoD with an early look at obligations. The flash report is used to monitor the planned monthly execution of approved programs.

b. Report preparation.

(1) The sources of data for this report are the status reports submitted to AOs/DIAOs. Identify data reported as "Direct Obligations", "Reimbursable Obligations--Funded", and "Reimbursable Obligations--Automatic".

(2) Submit a separate Flash Report using COA Host for each OA for which the AO/DIAO submits a report. In the event that COA Host is or not available, phone the report in to DFAS-IN/ABA, Departmental Accounting & Reporting Branch, AUTOVON 699-2577, or commercial 317-542-2577. Figure 30-10 gives instructions in preparing the Flash Report using COA Host.

(3) The obligation data shown on this report must agree with obligation data contained in status reports by source of funds (SOF) (for example, RCS CSCFA-218 report) submitted by subordinate installations and activities. For OSD appropriations, report data at limitation level. For all appropria-tions: when variances are equal to or greater than +/- $500,000 or the lessor of +/- 5%, AOs/ DIAOs will report the explanation of variances to DFAS-IN via COA Host. Send COA Host report to "ACCOUNTSOFFICE". If COA Host is not available, submit report either using a FAX machine (AUTOVON 699-2643 or commercial 317-542-2643) or via message to: DFAS INDPLSCTR INDIANAPOLIS IN//DFAS-IN/AD//. Submit report to arrive at DFAS-IN by the 12th workday of each month. Negative reports are required. Determine dollar variances by taking the actual obligations minus the flash report. Determine percentage variance by taking the dollar variance divided by the amount on the FLASH report. Also, explain any actual obligations or flash amounts equal to zero.

(4) To facilitate the review process performed by DFAS-IN, MACOMS must be prepared to explain variances (that is, reasons or causes for variances).

c. Due dates. Reports for OSD appropriations that include MAP, IMET and DBOF appropriations are due by 1600 hours, EST, on the sixth workday and reports for Army appropriations by 1200 hours on the eighth workday of the month following the reporting period.

30-22. RCS DD-COMP(SA) 1466 (Report of Costs in Support of Secret Service for Protective Assistance) report

a. Overview. RCS DD-COMP(SA) 1466 is a semiannual report that provides costs incurred by the US Army in support of the U.S. Secret Service for protective assistance provided to the President, Vice President, other high-ranking officials, and presidential candidates. (Reference: AR 1-4,

Employment of Department of the Army Resources in Support of the United States Secret Service). Installations will report accounting data by category for the total costs incurred by civilian, military, and all other support categories. Data required for this report will identify costs by personnel services and benefits; subsistence and quarters; travel and transportation of persons; transportation of things; rent, communications, and utilities; other services, supplies, and materiels; capital assets; and others as specified in a cover letter. (See chapter 29).

b. Report preparation.

(1) MACOMS/AOs/DIAOs will ensure spreadsheets required by each installation providing support are submitted with required data as specified in chapter 29. MACOMS/AOs/DIAOs will verify data before forwarding to DFAS-IN.

(2) MACOMS/AOs/DIAOs will mail reports (spreadsheets) to DFAS-IN to arrive by the 25th of April and October. Mail reports to DFAS-Indianapolis Center, ATTN: DFAS-IN/AABD, 8899 East 56th Street, Indianapolis, IN 46249-1316.

30-23. RCS DD-COMP(AR) 1536 (Treaty-Related Costs--Panama Canal) report

a. Overview. RCS DD-COMP(AR) 1536 is an annual (or as required) five-part report. It provides information relevant to Panama Canal treaty-related costs, including civilian and military personnel authorized and end strength.

b. Report preparation.

(1) The source of data for this report is feeder reports received from installations. Consolidate installations' submissions (in the same format) and submit to DFAS-IN.

(2) See figures 30-11 through 30-13 for report formats. Section I pertains to OMA; section II, RDTE; section III, OPA; section IV, MCA; and section V, Family Housing.

(3) Mail this report to DFAS-Indianapolis Center, ATTN: DFAS-IN/AABD, 8899 East 56th Street, Indianapolis, IN 46249-1316, as prescribed in DFAS-IN year-end reporting instructions.

30-24. RCS DD-COMP(A) 1570 (Title 10 USC Chapter 138 Transactions, Reimbursable Purchases and Sales) report

a. Overview. The DD-COMP(A) 1570 report provides HQDA the reimbursable and nonreimbursable acquisitions and transfers and exchanges of logistics support supplies and services between the U.S. Army and the forces of the North Atlantic Treaty Organization (NATO).

b. Report preparation.

(1) The report will include a description of each U.S. Army implementing arrangement entered into that was in effect during the preceding fiscal year. Include the following information in this description:

(a) A report by appropriation or fund account of the dollar value of prior fiscal year reimbursable acquisitions and transfers under each implementing arrangement. Annotate the method of pricing, either reciprocal or nonreciprocal. Prepare the report in the format shown in figure 30-14.

(b) A report by appropriation or fund account of prior fiscal year non-reimbursable acquisitions and transfers under each implementing arrangement. Prepare this report in the formats shown in figure 30-15 and 30-16.

(2) The report will include a description of each U.S. Army implementing arrangement that is either in effect or is expected to be in effect in the current fiscal year. This description will include, by appropriation or fund account the estimated dollar value of current fiscal year acquisitions and transfers, both reimbursable and non-reimbursable. Use the formats in figures 30-14 through 30-16.

c. Report submission. MACOMs will submit this report by November 15 of each year to DFAS-Indianapolis Center, ATTN: DFAS-IN/AABA, 8899 East 56th Street, Indianapolis, IN 46249-1316. Send information copies of this report through channels to the Unified Combatant Command and HQDA(DALO-PLO), WASH DC 20310-0523.

30-25. RCS DD-COMP(A) 1789 (Chapter 2C-Exchange of Training and Related Support) report

a. Overview. This report provides information concerning reciprocal and reimbursable exchanges of training between DOD and friendly foreign countries or international organizations.

b. Report preparation. A report is required for each reciprocal exchange or training converted to a reimbursable transaction. See figures 30-17 and 30-18 for formats. (NOTE: Do not use military unit abbreviations. Clearly identify military units receiv-ing training as well as those providing training.)

c. Report submission. Submit the original and a copy of RCS DD-COMP(A) 1789 reports to DFAS-Indianapolis Center, ATTN: DFAS-IN/AABD, 8899 East 56th Street, Indianapolis, IN 46249-1316 to arrive by November 1 each year.

30-26. Prompt Payment Act (PPA) reporting

a. Overview. Interest and other specified reporting data for PPA payments are reported monthly and quarterly as part of the RCS CSCFA-218 report. In addition, at year-end, a hardcopy report is prepared and submitted as an attachment to the certified RCS CSCFA-218 report. This report gives dollar amounts, performance data, and narrative information detailing various aspects of payment performance. In conjunction with quarterly reporting requirements, MACOMs are required to submit an exception report.

b. Report preparation.

(1) *Source of data.*

(a) Use the installation level reports submitted to each AO/DIAO.

(b) ARNG and TSA activities will provide their PPA data directly to the ARNG or TSA AO/DIAO, as applicable.

(2) *Format*.

(a) PPA interest is reported monthly as an obligation or recovery (deobligation) in Part I of the RCS CSCFA-218 report. The quarterly and annual re-ports include additional data in Section 6, Schedule 2, Prompt Pay Data, of the CSCFA 218 report, per this chapter. Applicable EORs and per-formance factors (PF) are in DA Pam 37-100-FY. For appro-priated and Civil Works funds, interest penalty dol-lars will cite TRC "1J" (obligations) or "1D" (recov-ery (deobligation)) and EOR "43A*" (unex-pired appropriations) or EOR "43" (expired appropria-tions). For nonappropriated fund interest pen-alty dollars and all performance indicators, the records will cite a TRC of "85," along with the applicable reporting factor. Criteria and format for exception reporting are detailed in subparagraph c below.

(b) Submit a certified hardcopy report at year-end for each OA. Required data can be displayed on a combined, single hardcopy report for all appropriations (other than for FMS) within an OA.

(c) Chapter 29 shows the format for the hard-copy report. Prepare the report separately for appropriated, nonappropriated, and Civil Works funds. The title line will reflect the general report category as appropriated, nonappropriated, or Civil Works.

(d) Chapter 29 shows the format for the hardcopy report prepared by:

1. OAs that receive all disbursing services from a station supervised by another MACOM (for example, U.S. Army Recruiting Command). This applies to appropriated funds only.

2. OAs accounting for interest penalties citing the FMS Trust Fund (EOR 43C*). This report must be accompanied by the PBAS-generated listing citing contract numbers for the countries and cases charged.

(e) Report all report values as cumulative FYTD.

(f) Report Civil Works funds as appropriation 96X4902.

(3) Report submission. Prepare a separate report for each OA. Submit reports to DFAS-IN on the date established by the DFAS-IN year-end letter of instruction.

c. Exception reporting.

(1) MACOMs will submit reports if their prompt payment data meet any of the following criteria:

(a) Quarterly interest penalties at the MACOM level do not meet DA published goals.

(b) Quarterly early payments at the MACOM level, identified as other reasons, exceed 30 percent of total early payments.

(c) MACOM-level quarterly interest due but not paid, identified as "other reasons", exceeds $1,000.

(d) MACOM-level quarterly discounts lost, identified as "other reasons", exceed $1,000.

(2) To satisfy the reporting requirement, submit a report to DFAS-Indianapolis Center, ATTN: DFAS-IN/AAF, 8899 East 56th Street, Indianapolis, IN, 46249-1356, to arrive by close of business on the 9th workday following the end of the quarter, containing the following information:

(a) The FAOs/DAOs who paid the interest penalties/early payments.

(b) The activity causing the interest penalty if the disbursements were made by another command's FAO/DAO and charged back to the MACOM.

(c) The circumstances causing the late/early payments.

(d) Each of the "other reasons" for interest due but not paid, identified by dollar amount.

(e) Each of the "other reasons" for discounts lost, identified by dollar amount.

(f) Corrective actions taken.

(g) Any support needed from DFAS-IN/FY.

30-27. Supplemental DA Prompt Pay Act reporting. In addition to the above exception reporting, each AO/DIAO will submit the prompt payment interest penalty information for the top four installations /activities having paid $10K or more in interest penalties during the fiscal year (see figure 30-20). In addition to this quarterly update, the current quarterly's status of any installation/activity appearing on the most recent prior quarter TOP 4 list but not appearing on the current quarter's update must be provided, (for example, station "A" was on the 2nd quarter's TOP 4 update but was not in the TOP 4 for the 3rd quarter. The current status of station "A" must be provided with the 3rd quarter update). Submit report to DFAS-Indianapolis Center, ATTN: DFAS-IN/FY, 8899 East 56th Street, Indianapolis, IN, 46249-1450. Submit report to arrive by the 15th calendar day following the end of the quarter.

30-28. Reporting Appropriated Fund (APF) support to morale, welfare and recreation (MWR) activities

a. Overview. OSD requires appropriated fund obligations and manpower reporting of MWR support arrayed by the MWR programs shown in AR 215-1. Reports are used to track execution against MWR ceilings. MWR reports include the following:

(1) Status of Approved Resources Report (RCS CSCFA-218, Section 5, Schedule 2 (Table 30-14)) which is used by DA to provide OSD, with detail execution data showing APF support to MWR. All MWR FCA codes will be reported in the RCS CSCFA-218 report semi-annually. This includes obligations under FCA codes RP***, RRD**, RS***, and RTP**.

(2) Military Strength Report which shows the MPA portion of the MWR ceiling by identifying military personnel by grade, strength, and whether full or part-time.

(3) MWR Personnel Strength Report which shows the number of military and civilian (APF and NAF) personnel working in MWR activities/programs. It is used to provide manpower information to OSD.

(4) Report MWR obligations with Functional Cost Account (FCA) codes for current year appropria-tions only. FCA codes will not be used when reporting adjustments to prior year OMA and RDTE appropriations.

b. Report preparation.

(1) Report non-reimbursable obligations for all unexpired and expired appropriations (excluding MPA and MCA) by operating agency, AMSCO, FCA, EOR and FSN. Since OSD requires program level reporting for MWR, all reports sent directly to DFAS-IN must cite the MWR program code in the second and third positions of the FCA.

(2) Submit the MWR Personnel Strength report semiannually in accordance with instructions provided in AR 215-1.

30-29. Forest Products Program report

a. Overview. Quarterly, AOs/DIAOs will prepare and submit a consolidated schedule of memorandum data for the Forest Products Program by 45 calendar days after the end of the quarter.

b. Report preparation. This schedule will be in the same format as prescribed in chapter 29. (Special Note: Verify cumulative expenses (obligations) FYTD to the obligations reported on the RCS CSCFA-218 report and with the value of orders reported as RSC 940, on the RCS CSCAA-118 report). Forward this report to DFAS-Indianapolis Center, ATTN: DFAS-IN/AAB, 8899 East 56th Street, Indianapolis, IN 46249-1316.

30-30. FMS fiscal reporting reconciliation.
The FMS trust fund is viewed as the surrogate buyer. US Army appropriations are the seller in recording of all FMS fiscal transactions. Balance fiscal records of the buyer and the seller.

a. FMS OA on DD Form 2060 (FMS Obligation Authority). This form shows the FMS trust fund (buyer) OA issued to the U.S. Army (seller). This document is the basis for U.S. Army input to the SAAC appropriation status reports. Upon receipt of FMS Obligation Authority the primary activities will record a reimbursable customer order received (source code C00), or an allotment if Direct Cite (DC) allocation method is used. The recording will support certifiable positions by the primary activity. Reconcile list of non-PAA accounts (LISTN) reports and the Source Code Orders (SCORDERS)(PAA) reports with the certifiable position. These reports are a

supporting process to DD Form 2060. Each is a PBAS generated product.

b. RCS DD-COMP(M)-1517 delivery reports. The summation of the primary activity final delivery reports, excluding the FMS administrative budget DC execution, must equal the activity RCS DD-COMP(M)-1518 for the status of self-reimbursement expenditure authority. PBAS will generate RCS DD-COMP(M)-1517 delivery reports for "progress payments" based on EA pull within PBAS. These delivery reports will be "progress payments" for materiel and "final delivery" for services. Progress payments are also applicable for certain services such as rebuild cases. Final delivery reports must be submitted by the primary activity to SAAC unless automatically submitted by PBAS (services and FMS administrative budget execution). Only case line, or sub-line managers can submit deliveries on FMS cases. USASAC-N will be the Army's central site for submitting the RCS DD-COMP(M)-1517 reports to SAAC.

c. RCS DD-COMP(M)-1518 status of allotment reports.

(1) *Submission.* Primary activities will submit U.S. Army RCS CSCFA-218 status reports in accordance with chapter 29. The Director, DFAS-IN, will receive, consolidate, and submit to SAAC a departmental RCS DD-COMP(M)-1518 for the status of direct cite allotment and for the status of administrative expense allotment.

(2) *Reconciliation.* Primary activities will ensure the DC final delivery reports, plus PBAS DC progress payments reports, are included in their status report submission to DFAS-IN. FMS EA issued as shown on PBAS must equal DC disbursements reported on the Accelerated Reporting of Receipt and Outlay (Expenditures) Data or (RCS CSCFA-302) or the Fiscal Station Accounting/Clearance Report (RCS CSCFA-304).

d. SAAC reporting requirements. Daily reporting of budgetary authorities (Obligation authority and EA) and monthly disbursements to SAAC will be through a DOD standard FMS interface control system (FICS). The purpose of FICS is to provide positive transaction control (PTC) over data interchanges.

(1) *Obligation authority.* The obligation authority interface provides SAAC information on budgeted and utilized resources required to develop the RCS DD-COMP(M)-1125 (Report on Budget Execution), RCS DD-COMP(M)-1002 (Report on Appropriation Status), TFS 7304 (Status on Contract Authority), and other reports as required. SAAC will load obligation authority information into PBAS through the FICS from their approved automated system.

(2) *Expenditure Authority.* EA is intended to encumber FMS trust fund cash at country level in anticipation of disbursements from the trust fund. EA is valid only for the accounting month for which it is

issued. Knowledge of EA utilization is critical to SAAC in the forecasting of country funds to be transferred from interest-bearing to non-interest-bearing accounts. Inaccurate EA utilization reporting or making disbursements without reserving EA degrades SAAC's fiduciary responsibility to manage the country's cash. It is each MACOM's responsibility to ensure that EA utilization reporting is performed properly. Unused EA must be returned in the same accounting month it is issued.

Table 30-1. (NOT USED)

Table 30-2. (NOT USED)

Table 30-3. (NOT USED)

DFAS-IN 37-1

Table 30-4. Record format for RCS CSCAA-118 (Status of Reimbursements), parts I and II

Record position	Data classification
1-8	Appropriation
9-12	Limitation
13	Program year
14-15	Operating agency
16	Blank
17	Constant "0"
18-20	Reimbursable source code (detail)
21-22	Budget project number
23-24	Project
25-28	Zero filled
29-30	Blank
31	Constant "0"
32-39	Blank
40-52	Amount (CR "X" in record position 52). Amount will be right justified and zero filled.
53-66	Blank
67-68	AO/DIAO
69-74	Blank
75-76	TRC
77-78	Month
79	Year
80	Blank

Table 30-5. RCS CSCAA-118 (Status of Reimbursements), parts III through VIII transaction report codes for debt management data

Part III through VII--Section I (Reconciliation)					
	Beginning A/R (Prior 30 Sep)	New A/R (FYTD)	Repayments (Collections on all Receivables)	Reclassified Accounts	Written Off
III Funded	C1	CP	CR	CT	CW
IV Automatic	D1	DP	DR	DT	DW
V Other	F1	FP	FR	FT	FW
VI Travel advances	H1	HP	HR	HT	HW
VII Other advances	W1	WP	WR	WT	WW

Section II (Outstanding Receivables)										
				--------------------------Days Delinquent--------------------------						
	Not Delinquent	1-30	31-60	61-90	91-120	121-180	181-360	>1yr <2yrs	>2yrs <3yrs	Over 3yrs	Noncurrent Receivables
III Funded	CX	CX	CX	CX	CX	CX	CX	CX	CX	CX	CY
IV Automatic	DX	DX	DX	DX	DX	DX	DX	DX	DX	DX	DY
V Other	FX	FX	FX	FX	FX	FX	FX	FX	FX	FX	FY
VI Travel advances	HX	HX	HX	HX	HX	HX	HX	HX	HX	HX	HY
VII Other advances	WX	WX	WX	WX	WX	WX	WX	WX	WX	WX	WY

Section III (Rescheduled Receivables)										
				--------------------------Days Delinquent--------------------------						
	Not Delinquent	1-30	31-60	61-90	91-120	121-180	181-360	>1yr <2yrs	>2yrs <3yrs	Over 3yrs	Noncurrent Receivables
III Funded	CV	CV	CV	CV	CV	CV	CV	CV	CV	CV	C2
IV Automatic	DZ	DZ	DZ	DZ	DZ	DZ	DZ	DZ	DZ	DZ	D2
V Other	FZ	FZ	FZ	FZ	FZ	FZ	FZ	FZ	FZ	FZ	F2
VI Travel advances	HZ	HZ	HZ	HZ	HZ	HZ	HZ	HZ	HZ	HZ	H2
VII Other advances	WZ	WZ	WZ	WZ	WZ	WZ	WZ	WZ	WZ	WZ	W2

Part VIII--Section I

Subsection A -- Interest on Reimbursable and Other Receivables

Beginning Interest	New Interest	Interest Collected	Interest Written off
C3	C4	C5	C6

Subsection B -- Penalties

Beginning Balance Penalties	New Penalties	Penalties Collected	Penalties Written off
L3	L4	L5	L6

Subsection C -- Administrative Charges

Beginning Balance Admin Charges	New Admin Charges Assessed	Admin Charges Collected	Admin Charges Written off
P3	P4	P5	P6

Table 30-5. RCS CSCAA-118 (Status of Reimbursements), parts III through VIII transaction report codes for debt management data (continued)

Part VIII -- Section II

Subsection A -- Interest

Report the appropriate miscellaneous receipt account (see DA Pam 37-100-FY).

    a. Column I, age code A and TRC AX.

    b. Column II, age code B and TRC AX.

    c. Column III, age code C and TRC AX.

    d. Column IV, age code D and TRC AX.

    e. Column V, age code E and TRC AX.

    f. Column VI, age code F and TRC AX.

    g. Column VII, age code G and TRC AX.

    h. Column VIII, age code H and TRC AX.

    I. Column IX, age code J and TRC AX.

    J. Column X, age code K and TRC AX.

Subsection B - penalties.

Report the appropriate miscellaneous receipt account (see DA Pam 37-100-FY).

    a. Column I, age code A and TRC LX.

    b. Column II, age code B and TRC LX.

    c. Column III, age code C and TRC LX.

    d. Column IV, age code D and TRC LX.

    e. Column V, age code E and TRC LX.

    f. Column VI, age code F and TRC LX.

    g. Column VII, age code G and TRC LX.

    h. Column VIII, age code H and TRC LX.

    I. Column IX, age code J and TRC LX.

    J. Column X, age code K and TRC LX.

Subsection C - Administrative charges.

Report the appropriate miscellaneous receipt account (see DA Pam 37-100-FY).

    a. Column I, age code A and TRC PX.

    b. Column II, age code B and TRC PX.

    c. Column III, age code C and TRC PX.

    d. Column IV, age code D and TRC LX.

    e. Column V, age code E and TRC PX.

    f. Column VI, age code F and TRC PX.

    g. Column VII, age code G and TRC PX.

    h. Column VIII, age code H and TRC PX.

    I. Column IX, age code J and TRC PX.

    J. Column X, age code K and TRC PX.

Table 30-6. Record format for RCS CSCAA-118, parts III through VIII

Record Position	Data Classification
1-8	Appropriation
9-12	Limitation
13	Program year
14-15	Operating agency
16-17	Blank
18-20	Reimbursement source code (detail)
21-39	Blank
40-52	Amount
53-55	Blank
56-60	Number of accounts
61-67	Blank
68	Blank
69	Delinquent age code
70-74	Blank
75-76	Type record code
77-78	Accounting month
79	Accounting year
80	Blank

Note: TRCs are listed in appendix C.

Table 30-7. Age codes for RCS CSCAA-118

Age Code	Data Classification
A	Not delinquent
B	Delinquent 1 to 30 days
C	Delinquent 31 to 60 days
D	Delinquent 61 to 90 days
E	Delinquent 91 to 120 days
F	Delinquent 121 to 180 days
G	Delinquent 181 to 360 days
H	Delinquent over 1 year but less than 2 years
J	Delinquent over 2 years but less than 3 years
K	Delinquent over 3 years

Table 30-8. FTP Formats for RCS-CSCFA 208/210 Reports--Add/Delete BLIN TRCs

Description of Data Element Field	Record Position	Transaction Report Codes AN1/AR1	AD1	Control Record
Constant "3"	1	X	X	X
SOA/MACOM	2-3	X	X	X
Acctg date--month	4-5	X	X	X
Acctg date--year	6	X	X	X
Budget project number[1]	8-11	X		
Standard study number[2]	12-17	X		
Unit of measure	18-19	X		
Record count[3]	56-60			X
TRC[4]	63-65	X	X	X
Security code[5]	66	X	X	
FY of appropriation	73	X	X	
Direct versus cust ID[6]	74	X	X	
Basic symbol code[7]	75	X	X	
Budget Line Item Number (BLIN) serial number[8]	76-78	X	X	
Report ID[9]	80	X	X	X
Open/Closed indicator (C/0 numeric)	79	X	X	X

Legend: X = Data element is required.

[1] First four positions of AMSCO will be used.

[2] Unique, six-position, alpha/numeric designation assigned to each nomenclature.

[3] Control number assigned to each specific group of records being submitted.

[4] Position 63=A, 64=N, R, or D, 65=1.

[5] Security classification of a record, U=unclassified, O=for official use only (Alpha).

[6] Direct Army=numeric, Customer Program=Alpha.

[7] A "1" represents appropriation 2031, "2" equals 2032, "3" equals 2033, "4" equals 2034, "5" equals 2035.

[8] Budget line serial number. An alpha/numeric or numeric code for all DA-level Army Procurement and Accounting Reporting System (APARS) data.

[9] "1" for report data, "2" for control record

Table 30-9. FTP Formats for RCS-CSCFA 208/210 Reports--Nomenclature TRCs

Description of Data Element Field	Record Position	Transaction Report Codes BA1, BB1, BE1, BF1	Control Record
Constant "3"	1	X	X
SOA/MACOM	2-3	X	X
Acctg date--month	4-5	X	X
Acctg date--year	6	X	X
Nomenclature[1]	8-55	X[2]	
Record count	56-60		X
TRC[3]	63-65	X	X[4]
Security code	66	X	
FY of appropriation	73	X	
Direct versus cust ID	74	X	
Basic symbol code	75	X	
Budget line serial number	76-78	X	
Open/Closed indicator	79	X	
Report ID[5]	80	X	X

Notes:

[1] The nomenclature field will extend into additional records when necessary. Maximum 89 positions.

[2] Only 8 through 48 for BB1 and BF1.

[3] Position 63 = B, Position 64 = A-establish a budget/program line nomenclature in the file (nomenclature I); B-establisha budget/program line nomenclature in the file (nomenclature 2); E-correction/replacement of nomenclature in a matching budget/program line in the file (nomenclature 1); F-correction/replacement of nomenclature in a matching budget/programline in the file (nomenclature 2), position 65 = 1.

[4] Positions 63 and 64 only.

[5] Record ID will be "1" for report data and "2" for control record.

Table 30-10. FTP Formats for RCS-CSCFA 208/210--All Other TRCs

Description of Data Element Field	Record Position	Transaction Report Codes						
		TA1[4,14] TA2[4,14] LA1[4] XA[4,14] LA2[4,6] LA5[4,6] LA9[1]	LB[2,14] LB[3,14] LB[4,14] LB[5,14] LD[2,14] LD[3,14]	NA[2] NA[3] ZA[2,14] ZA[3,14] XE[5,14] XE[6,14]	CS[1]	YB[1] YC[1] XH[4] XG[4] YA[1]	DA7[13] DA8[13] EA8[5,13]	Control Record
Constant "3"	1	X	X	X	X	X	X	X
SOA/MACOM	2-3	X	X	X	X	X	X	X
Acctg date--month	4-5	X	X	X	X	X	X	X
Acctg date--year	6	X	X	X	X	X	X	X
Quantity[1]	23-29				X		X	
EOR	30-33		X	ZA3 ZA2				
Customer order type[2]	34-35	([7])	([8])	([8])	X	X		
Amount	40-51	X	X	X	X	X	X	([9])
Transaction report code	52-54	X	X	X	X	X	X	([10])
Record count	56-60							X
Commitment/obligation month[3]	61-62	([11])						
Security code	66	X	X	X	X	X	X	
FY of appropriation	73	X	X	X	X	X	X	
Direct versus cust ID	74	X	X	X	X	X	X	
Basic symbol code	75	X	X	X	X	X	X	
BLIN serial number	76-78	X	X	X	X	X	X	
Subject to 1 percent limitation	79	X	X	X				
Record ID[12]	80	X	X	X	X	X	X	X

Notes:

[1] The net change in the programmed number of units. Credit "X" in low order position for negative amounts.

[2] A code indicating type of funds to be used for providing items for customer orders: AM = Sale from stock, item not to be replenished through procurement; RM = Sale from stock, item to be replenished with a modern improved replacement; CP = Customer peculiar item and purchase for delivery to customer; RP = Sale from procurement; RS = Sale from stock, item to be replenished from procurement; ES = Emergency support orders.

[3] Commitment/obligation month. The fiscal month of the current FY for which the amount in this record applies (01--October; 12--September).

[4] Data element is required only for unexpired years.

[5] Must net to zero at appropriation level.

[6] Data at record code changed as follows: record position 74 J = FMS, F = MAP, X = Other; record positions 76-78 Zero fill (796 for USAMC)

[7] Data element required only if customer ID is in position 74 (for TA1 and TA2 only).

[8] Data element is required only if customer ID is in position 74.

[9] Control record overflow into record position 39 for totals.

[10] Data at record code (position 52 and 53) only. Amount and record count to be summarized at this level.

[11] Data element required for LA* TRCs only (LA9 required in February reporting).

[12] Record ID will be "1" for report record data and "2" for control record.

[13] For the RCS CSCFA-210 only.

[14] For direct funded execution subject to the 1 percent limitation, report "C" in position 79; otherwise, zero fill.

Table 30-11. Nomenclature TRCs - U.S. Army Procurement Appropriations

TRC	Definition
AD1	Delete Budget Line number
AN1	Established Budget Line with BA1 and BB1
AR1	Correct unit of measure, BPN, and standard study number
BA1	Establish a new budget/program line, record 1.
BB1	Establish a new budget/program line, record 2.
BE1	Correction of nomenclature to an existent line, record 1.
BF1	Correction of nomenclature to an existent line, record 2.

Table 30-12. RCS CSCFA-218 FTP format for sections 1-4

Record Position	Field Length	Field Title
1-2	2	Department code
3	1	Geographic code for Army Family Housing (O&M) account only (1 for CONUS, 2 for Alaska and Hawaii, and 3 for overseas)
4	1	Fiscal year
5-8	4	Basic symbol
9-12	4	Limitation (for all applicable appropriations)
13	1	Program year (for basic symbols 0804, 4090 and 8097; "C" for unexpired account execution subject to 1 percent limitation; and zero fill all others.
14-15	2	Operating agency
16	1	Blank
17-19	3	Resource organization code
20	1	Blank
21-28	8	AMSCO (first 8 positions)
29-32	4	EOR
33-37	5	Blank
38	1	Obligation data code (1 for within and 2 for outside or designated alpha code for foreign currency)(See DA Pam 37-100-FY).
39	1	Blank
40-52	13	Quantity/Amount (quantity in 40-50)
53-55	3	AMSCO (9th through 11th positions)
56-66	11	Blank
67-68	2	AO/DIAO
69-73	5	Blank
74	1	Source of funding (D = direct, F = funded, and A = automatic)
75-76	2	TRC (Appendix C)
77-79	3	Accounting date (MMY)
80	1	Blank

Table 30-13. RCS CSCFA-218 FTP format for Section 5 Schedule 1, Productivity Capital Investment Program

Record Position	Field Length	Field Title
1-2	2	Department
3	1	Blank
4	1	Fiscal year
5-8	4	Basic symbol
9-12	4	Limit/sub-head
13	1	Blank
14-15	2	Operating agency
16-20	5	Blank
21-28	8	AMSCO/BLIN
29-32	4	Element of resource
33-39	7	Blank
40-52	13	Amount
53-55	3	AMSCO (9th thru 11th Position)
56-61	6	Report Control Symbol (Constant CFA218)
62-66	5	Functional cost account (1ST POS = P)
67-68	2	AO/DIAO
69-74	6	Blank
75-76	2	TRC
77-79	3	Accounting date (MMY)
80	1	Blank

Table 30-14. RCS CSCFA-218 FTP format for section 5, Schedule 2 APF support for MWR

Record Position

	Field Length	Field Title
1-2	2	Department
3	1	Blank
4	1	Fiscal year
5-8	4	Basic symbol
9-12	4	Limit/sub-head
13	1	Blank
14-15	2	Operating agency
16-20	5	Blank
21-28	8	AMSCO - See Note 1
29-32	4	Element of resource
33-37	5	Fiscal Station Number (only when TRC equals 26 and RP 62 equals "R")
38-39	2	Blank
40-52	13	Amount
53-55	3	AMSCO (9th thru 11th Position)
56-61	6	Constant 'CFA218'
62-66	5	Functional cost account - see Note 2
67-68	2	AO/DIAO
69-73	6	Blank
74-76	3	TRC - See Note 3
77-79	3	Accounting date (MMY)
80	1	Blank

Notes:

1. Report at same level as obligations.

2. Position 62 is a constant 'R'; positions 63-64 identify the MWR program code; positions 65-66 identify the NAF installation code (AR 215-1, Table G-1).

3. Position 74 is a constant '2', position 75 is blank, and position 76 is a constant '6'.

Table 30-15. RCS CSCFA-218 FTP format for Section 6 Schedule 1--MDEP Execution Data

Record Position

	Field Length	Field Title
1-2	2	Department
3	1	Blank
4	1	Fiscal year
5-8	4	Basic symbol
9-13	5	Blank
14-15	2	Operating agency
16-20	5	Blank
21-28	8	AMSCO (left justify and zero fill)
29-39	11	Blank
40-52	13	Amount
53-62	10	Blank
63-66	4	MDEP
67-73	7	Blank
74	1	Source of funds (D = direct; F = funded; and A = automatic)
75-76	2	TRC
77-79	3	Accounting date (MMY)
80	1	Blank

Table 30-16. RCS CSCFA-218 FTP format for section 6, schedule 2, prompt pay data

Record Position

	Field Length	Field Title
1-2	2	Department
3	1	Blank
4	1	Fiscal year
5-8	4	Basic symbol (for NAF and others, OMA is recommended)
9-13	5	Blank
14-15	2	OA
16-20	5	Blank
21-28	8	AMSCO (first 8 positions) (zero fill)
29-30	2	Performance factor indicator
31-39	9	Blank
40-52	13	Quantity/Amount (right justified and zero filled)
53-55	3	AMSCO (positions 9 through 11)
56-61	6	Constant "RCS218"
62-74	13	Blank
75-76	2	Transaction report code (Appendix C)
77-79	3	Accounting date (for example, Oct 88 = 108)
80	1	Blank

Table 30-17. Submission schedule for Statements 4a and 6 (DBOF-SMA Reports)

| Reports and Statements | Number of copies | | | | DUE |
	DCSLOG	DFAS-IN	DA USAMC	NICP	
Statement 4a--Inventory Status and Transaction Statement (Consolidated)	Q (1)	A (3)			Fifty calendar days following the end of the period being reported.
Statement 6--Reimbursable Issues	SA (1)	A (3)			Fifty calendar days following the end of the period being reported.
Legend: Q--quarterly; A--annually; SA--semiannually.					

Table 30-18. Correlation of Statement 4a and Quarterly Stratification Report

RCS DD-COMP(M)-1302 (Inventory Status and Transaction Statement)	RCS CSGLD-1438 (Quarterly Stratification Report)
Peacetime stock	Line 13, columns c and d, for NICPs; line 4, columns D and E, for overseas commands and CONUS installations.
Mobilization acquisition protectable	Line 4, columns c and d, for NICPs; line 3, columns D and E, for overseas commands and CONUS installations.
Applicable in transit and other stocks	In transit portion of due-ins stratifying to lines listed above for columns 2 and 3, plus any assets in other inventory accounts that apply to requirements reported in the RCS CSGLD-1438 report for these same lines.
Inapplicable in transit and other stocks	Inventory in accounts other than 1340 that does not apply to requirements stated in the RCS CSGLD-1438 report for NICPs on lines 4 and 13, and for overseas commands and CONUS installations on lines 3 and 4.
On-hand inapplicable stocks	All on-hand inventory stratifying to apportionment year and budget year demands, retention levels, or war reserve acquisition balance and excess. NICPs lines 23 and 26 through 30; all other, lines 5 through 30.
Mobilization acquisition balance (memo)	NICPs line 26; all other, line 6.

Status of Reimbursements
Part II--Automatic Reimbursements

Operating Agency

F BASC P RSC DP Y SYMB LIMT Y CDE AMS CODE	Reimbursable program	Reimbursable orders recvd current FY	Reimbursements earned current FY	Reimbursements collected current FY	Unfilled orders end of period	Reimbursements receivable end of period
21 3 2040 0000 0 100 665100000	1,018,000.00	1,018,000.00	662,163.12	401,748.69	355,836.88	260,414.43
21 3 2040 0000 0 100 665300000	609,100.00	609,100.00	199,708.54	165,719.33	409,391.46	33,988.88
21 3 2040 0000 0 100 665500000	604,132.39	604,132.39	131,113.97	99,359.59	473,018.42	31,754.38
21 3 2040 0000 0 100 665600000	1,825,044.99	1,825,044.99	838,392.31	704,324.72	986,652.68	134,067.59
21 3 2040 0000 0 220 665100000	510,216.28	510,216.28	497,078.86	472,213.66	13,137.42	24,865.20
21 3 2040 0000 0 220 665300000	1,464,858.26	1,464,858.26	697,621.86	515,012.89	767,236.40	182,608.97
21 3 2040 0000 0 232 665100000	8,000.00	8,000.00			8,000.00	
21 3 2040 0000 0 233 665300000	300,360.07	300,360.07	279,821.10	192,495.93	20,538.97	87,325.17
21 3 2040 0000 0 233 665100000	274,500.00	274,500.00	9,840.84	9,838.84	264,659.16	2.00
21 3 2040 0000 0 234 665100000	10,000.00	10,000.00	9,362.00	6,500.00	638.00	2,862.00
21 3 2040 0000 0 234 665300000	10,888.36	10,888.36	10,888.36	10,888.36		
21 3 2040 0000 0 235 665100000	1,483,594.91	1,483,594.91	818,792.47	778,402.07	664,802.44	40,390.40
21 3 2040 0000 0 292 665100000	25,874.50	25,874.50	25,874.50	25,874.50		
21 3 2040 0000 0 357 665100000	24,428.66	24,428.66	11,349.06	11,349.06	13,079.60	
21 3 2040 0000 0 357 665300000	61,821.00	61,821.00	61,681.00	57,037.08	140.00	4,643.92
21 3 2040 0000 0 417 665100000	25,000.00	25,000.00	15,436.29	1,598.89	9,563.71	13,837.40
21 3 2040 0000 0 813 665100000	9,568.49	9,568.49	9,568.49	9,912.69		-344.20
21 3 2040 0000 0 897 665100000	835,000.00	835,000.00	820,890.89	751,545.62	14,109.11	69,345.27
21 3 2040 0000 0 897 665300000	400.00	400.00			400.00	
21 3 2040 0000 0 897 665500000	2,131,501.89	2,131,501.89	1,263,526.54	1,029,448.96	867,975.35	234,077.58
*	11,232,289.80	11,232,289.80	6,363,110.20	5,243,271.21	4,869,179.60	1,119,838.99
**	11,232,289.80	11,232,289.80	6,363,110.20	5,243,271.21	4,869,179.60	1,119,838.99

Transfers for Collection

RSC 932	1,234.00
RSC 940	1,234.00
RSC 934	1,234.00
Total	3,702.00

Figure 30-1. Sample RCS-CSCAA-118 (Status of Reimbursements)

**Figure 30-1. Preparation instructions for RCS CSCAA-118 report parts I and II
Completion instructions**

1. Heading. Self-explanatory.

2. Program, Project, Source. Show the appropriation symbol, applicable budget programs, projects, and reimbursement source codes. Monthly reports for all appropriations will be at the detail source code level (that is, 210, 229, 232, and so forth).

3. Annual Reimbursement Program. For funded reimbursements, show the amount of the anticipated funded orders to be received for the FY regardless of the amount of funded authority received. In the case of automatic reimbursements, show the amount of anticipated automatic orders to be received for the FY as included in the OA program and budget documents. This amount must exceed or be equal to the amount reported as cumulative orders received for annual appropriations. No amounts will be entered in this column for DBOF-DMA, CAWCF, DBOF-SMA, prior year appropriations, and prior program years of no-year appropriations.

4. Reimbursable orders received current FY. Show the total orders received reported by installations or activities on their RCS CSCFA-112 reports plus estimated orders received for OA controlled transactions (when firm orders are not generally available but reimbursement activity on a recurring basis is contemplated). For expired appropriations, the amounts to be reported will show only adjustments.

5. Reimbursements earned current FY. Report the amount of funded reimbursements earned (part I) and automatic reimbursements earned (part II) based on materiels and services actually furnished (delivered) or work performed (costs incurred).

6. Reimbursements collected current FY. Report the amount of funded reimbursements collected (part I) and automatic reimbursements collected (part II). Reimbursements transferred for collection are included in the reimbursements collected--funded column on part I, with the current month portion identified in separate footnote items. The amount of funded reimbursements transferred for collection are identified with the following detail source codes (laundry and drycleaning reimbursements--932, grazing--934, property disposal operation--940). These transfers for collection will be reported monthly. The amounts will be cumulative for the FY.

7. Reimbursements receivable end of period. The amount of reimbursements earned but uncollected at the end of the reporting period is shown in this column. In reports covering prior FYs or prior program years, the receivable balance as of the previous September 30 is included in this computation.

8. Unfilled Orders end of period. Report the amount of unfilled orders at the end of the reporting period in this column. The amount is computed by subtracting reimbursements earned from orders received. In reports covering prior FYs or prior program years, the unfilled orders balance as of the previous September 30 is included in the computation.

9. Reimbursements Transferred for Collection. (Part I, Funded Reimbursements only) Report reimbursements transferred for collection during the current month and FYTD as an additional footnote on the report. Data will be submitted for FYTD amounts using transaction report codes CJ for laundry, CK for property disposal office, and CL for grazing.

ANALYSIS OF PUBLIC DEBT - AO 38
(OVER 90 DAYS OLD)
AS OF DECEMBER 31, 1993

APPROPRIATION	FSN
32020	12102

RSC	AMOUNT	NARRATIVE
910	$1,500.00	Receivable is due to an overpayment. This command has contacted the XYZ company and refund will be made next month. FSN 12102 is in the process of installing CAPS. Once it is on line, our overpayments will be eliminated.
915	3,800.00	Receivables are a result of supplies bought by NAF activities. Problem has been elevated to the Commander. NAF officials to work out problems relating to unpaid bills.

APPROPRIATION	FSN
22020	12102

RSC	AMOUNT	NARRATIVE
930	$2,205.00	Receivable is due to a travel advance that was not settled through the travel branch. Individual has left the Federal government and never cleared the FSN's travel branch. Collectible debt will be transferred to DFAS-IN in January 1994. All personnel are now required to clear the travel branch before departing the US Government.

APPROPRIATION	FSN
22020	12102

RSC	AMOUNT	NARRATIVE
915	6,200.00	Receivables are a result of supplies bought by NAF activities. Problem has been elevated to the Commander. NAF officials to work out problems relating to unpaid bills.

John Q. McQue
Accounting Officer
US Army Recruiting Command

Preparation instructions

(1) Heading for report (submitted by AO for all public debts over 90 days old for periods ending December 31 and June 30). DFAS-IN will provide special year-end reporting requirements for this report.

(2) Appropriation (fiscal year and basic symbol).

(3) Fiscal station number.

(4) Detail reimbursement source code.

(5) Amount of debt.

(6) Narrative (explain reason for debt and methods used to avoid future debts).

Figure 30-2. Sample Narrative Analysis for RCS CSCFA-112 and CSCAA-118 Report

Procurement Appropriation

RCS*CSCFA-208 as of YY DD MM

21*203*		BPN	GOA/SOA						
Budget Line No.		XXXX	XX						
XXXXXX									
Colm 1	CFI	Colm 2	EOP	Colm 3	EOR	CFI	Colm 4	EOR	CFI
1. PRG/FND REC[1]	5,165,000.00	UNOB BAL	331,209.00	OBG-CON-GOV	22	0.00	Recovery-Gov	22	0.00
2. SOA PRG REL		COM-OUT-T	331,209.00		25	0.00		25	0.00
3. GOA PRG REL		UDO-GOV[2]	.00		26	0.00		26	0.00
4. COM INC-CON		UDO-NGOV[2]	1,891,701.33		31	0.00		31	0.00
5. COM INC-OTH	5,165,000.00	UDO-TOT[2]	1,891,701.33	OBG-CON-NGV	22	0.00	Recovery-NGV	22	0.00
6. COM-INC-T	.00	A/P-GOV[2]	.00		25	0.00		25	0.00
7. OBG-CON-GOV	.00	A/P-NGOV[2]	1,207,131.00		26	0.00		26	0.00
8. OBG-CON-NGV	.00	A/P-TOT[2]	1,207,131.00		31	0.00		31	0.00
9. OBG-OTH-GOV	.00	BLK		OBG-OTH-GOV	22	0.00			
10. OBG-OTH-NGV	4,833,791.00	ADV-OTH-GOV	.00		25	0.00			
11. RECOVERY-GV	.00	ADV-OTH-GOV	.00		26	0.00			
12. RECOVERY-NG	.00	ADV-TOT	.00		31	0.00			
13. OBG-NET	4,833,791.00	UNLIQ OBG	3,098,832.33	OBG-OTH-GOV	22	0.00			
14. ACC EXP GOV[2]	.00				25	3,497,936.00			
15. ACC EXP NGV[2]	2,942,089.67				26	0.00			
16. ACC-EXP-T[2]	2,942,089.67				31	1,335,855.00			
17. DISB-GOV	.00								
18. DISB-NGV	1,734,958.67								
19. DISB-TOT	1,734,958.67								
20. TOTAL BPN	5283 (with above data elements)								
21. TOTAL APPN	605221 (with above data elements)								

Notes:

1. USAMC only--GOA level is blank--use at SOA.

2. USAMC only--report only at appropriation level.

Preparation instructions for RCS CSCFA-208 report

Heading of report

1. Fill in the applicable accounting period date in YY DD MM.

2. Identify appropriation being reported.

3. BLIN-budget line item number. Report 6-digit BLIN.

4. BPN-budget project number. The first four positions of the AMS shown in DA Pam 37-100-FY.

5. GOA/SOA-general operating agency/special operating agency.

Report lines, column 1, CFI

1. PRG/FND REC (Program and Funds Received)-amount of the allocation distributed by HQDA.

2. SOA PRG REL (SOA Program Release)-report the amount of PRG/FND released from SOA (USAMC only-suballocations).

3. GOA PRG REL (GOA program release)-report the amount of PRG/FND released from GOA.

4. COM INC-CON (commitments incurred for contingent liabilities)-value of commitments established to account for contingent liabilities (TRC TA1).

Figure 30-3. Sample format for Status of Direct Program Execution Procurement Appropriations, RCS CSCFA-208 report

5. COM INC-OTH (commitments incurred for other than contingencies (TRC TA2)).

6. COM INC-T (commitments incurred total)-summary of lines 4 and 5.

7. OBG-CON-GOV (obligations from contingent liability commitments within Federal Government (TRC LB4)).

8. OBG-CON-NGV (obligations from contingent liability commitments outside Federal Government (TRC LB5)).

9. OBG-OTH-GOV (obligations-other within Federal Government)-obligations incurred from commitments other than contingent liabilities within Federal Government (TRC LB2).

10. OBG-OTH-NGV (obligations-other outside Federal Government)-Obligations incurred from commitments other than contingent liabilities outside Federal Government (TRC LB3).

11. Recovery-GV. (gross recoveries within Federal Government (TRC LD2)).

12. Recovery-NGV. (gross recoveries outside Federal Government (TRC LD3)).

13. OBG-NET (Net Obligations)-for the first year of appropriations, the total of lines 7, 8, 9, and 10. For the second and subsequent years, the total of lines 7, 8, 9, 10, 11, and 12 (TRC LB*+LD*). (Note: recoveries are reported as a negative value and added, not subtracted, from obligations to determine net value.)

14. ACC EXP GOV (accrued expenditures within Federal Government)-accounts payable and other accrued expenditures within Federal Government (TRC NA2).

15. ACC EXP NGV (accrued expenditures outside Federal Government)-accounts payable and other accrued expenditures outside Federal Government (TRC NA3).

16. ACC-EXP-T (accrued expenditures total)-total of lines 17 and 18 (TRC NA*).

17. DISB-GOV (disbursements within Federal Government (TRC ZA2)).

18. DISB-NGV (disbursements outside Federal Government (TRC ZA3)).

19. DISB-TOT (disbursements total)-total of lines 17 and 18 (TRC ZA*).

20. TOTAL BPN (total budget project number)-total of BPN displaying BPN totals for each line (1 through 19). Under heading of report, BLIN will be blank.

21. TOTAL APPN (total appropriation)-appropriation totals displaying total for each line (1 through 19). Under heading of report, BLIN and BPN will be blank.

Report lines, column 2, EOP

1. UNOB BAL (Unobligated Balance)--Value of unobligated funds available at end of period. Lines 1, 2, or 3, col 1, less line 13, col 1 (TRC XA4).

2. COM-OUT-T (Commitments Outstanding Total)--End-of-period balance of commitments not obligated (TRC TA*-LB*-LD*).

3. UDO-GOV (Undelivered Orders Within Federal Government)--Balance of outstanding obligations not delivered or paid within Federal Government (TRC LB2/4-LD2-NA2).

4. UDO-NGOV (Undelivered Orders Outside Federal Government)--Balance of outstanding obligations not delivered or paid outside Federal Government (TRC LB3/5-LD3-NA3).

5. UDO-TOT (Undelivered Orders Outstanding Total)--Balance of outstanding obligations not delivered or paid (TRC LB*-LD*-NA*).

6. A/P-GOV (Accounts Payable Within Federal Government)--CFI accruals less paid (TRC NA2-ZA2).

7. A/P-NGOV (Accounts Payable Outside Federal Government)--CFI accruals less paid (TRC NA3-ZA3).

8. A/P-TOT (Accounts Payable Total)--Total of lines 6 and 7 (TRC NA*-ZA*).

9. BLK (Blank).

10. ADV-OTH-GOV (Advances Paid to Others Within Federal Government)--TRC ZA2, BSN944, 952).

11. ADV-OTH-GOV (Advances Paid to Others Outside Federal Government)--(TRC ZA3, BSN795).

12. ADV-TOT (Total Advances)--Total of lines 10 and 11 (TRC ZA*).

13. UNLIQ OBG (Unliquidated Obligations) (TRC LB*-LD*-ZA* or XE5 + XE6).

Report lines, column 3, EOR, CF

1-4. OBG-CON-GOV (obligations from contingent liabilities within Federal Government)-obligations incurred from contingent liability commitments within Federal Government (TRC LB4 broken out by element of resource).

Figure 30-3. Preparation instructions for RSC CSCFA-208 report - continued

5-8. OBG-CON-NGV (obligations from contingent liabilities outside Federal Government)-obligations incurred from contingent liability commitments outside Federal Government (TRC LB5 broken out by EOR).

9-12. OBG-OTH-GOV (obligations other within Federal Government)-obligations incurred from commitments other than contingent liabilities within Federal Government (TRC LB2 broken out by EOR).

13-16. OBG-OTH-NGV (obligations other outside Federal Government)-obligations incurred from commitments other than contingent liabilities outside Federal Government (TRC LB3 broken out by EOR).

Report lines, column 4, EOR, CFI

1-4. Recovery-GOV. (gross recoveries within Federal Government (TRC LD2 broken out by EOR)).

5-8. Recovery-NGOV. (gross recoveries outside Federal Government (TRC LD3 broken out by EOR)).

Figure 30-3. Preparation instructions for RSC CSCFA-208 report - continued

Status of Customer Program Execution Procurement Appropriation
RCS CSCFA-210 as of YY DD MM

21*203*   Page   of

Budget Line Number XXXXXX	BPN XXXX	COT XX	GOA/SOA XX						
Col 1	CFI	Col 2	EOP	Col 3	EOR	CFI	Col 4	EOR	CFI
1. ORD REC (CS1)	3,258,771.42	UNF ORDL (XH4)	2,643,045.61	OBG-CON-GOV (LB4)	22	0.00	Rec-GOV (LD2)	22	0.00
2. REIMB EARN (YA1)	624,725.81	REIMB REC (ZG4-GSN945)	5,588.00	" "	25		" "	25	
3. REIMB COLL (YB1)	619,137.81	UNEN REV (XG4-BSN945 ADV)		" "	26		" "	26	
4. COM INC-CON (TA1)		UNOB BAL (XA4)	0.00	" "	31		" "	31	
5. COM INC-OTH (TA2)		UDO-GOV[1] (LB2/4-LD2-NA2)							
6. COM-INC-T (TA*)		UDO-NGOV[1] (LB3/5-LD3-NA3)		OBG-CON-NGV (LB5)	22		Rec-NGV (LD3)	22	
7. OBG-CON-GOV (LB4)		UDO-T[1] (LB*-LD*-NA*)		" "	25		" "	25	
8. OBG-CON-NGV (LB5)		A/P-GOV (NA2-ZA2)		" "	26		" "	26	
9. OBG-OTH-GOV (LB2)		A/P-NGOV[1] (NA3-ZA3+XG4 BSN945)		" "	31		" "	31	
10. OBG-OTH-NGV (LB3)	3,258,771.42	A/P TOT[1] (NA*-ZA*+XG4 BSN945)							
11. Recovery-GV (LD2)		BLK		OBG-OTH-GOV (LB2)	22				
12. Recovery-NGV (LD3)		ADV-OTH-GOV (ZA2 ADV)		" "	25				
13. OBG-NET (LB*-LD*)	3,258,771.42	ADV-OTH-NGV (ZA3 ADV)		" "	26				
14. ACC EXP GOV[1]		ADV-TOT (ZA2+ZA3 ADV)		" "	31				
15. ACC EXP NGV[1]		UNLIQ OBG GOV (XE5)							
16. ACC-EXP-T (NA*)		UNLIQ OBG NGV (XE6)	3,258,771.42	OBG-OTH-NGV (LB3)	22				
17. DISB-GOV (ZA2)		UNLIQ OBG TOT (XE5+XE6)	3,258,771.42	" "	25	3,000,000.00			
18. DISB-NGV (ZA3)	0.00	COM-OUT-CON (TA1-LB2/4-LD2)		" "	26				
19. DISB-TOT (ZA*)	0.00	COM-OUT-OTH (TA2-LB3/5-LD3)		" "	31	258,771.42			
20. BLK		COM-OUT-TOT (TA*-LB*-LD*)	0.00						
21. BLK		MEMO							
22. BLK		REIMB BILL							
23. TOTAL BUDGET LINE NO.									
24. TOTAL BPN RSC									
25. TOTAL BPN									
26. TOTAL COT AT APPN LEVEL									
27. TOTAL APPN									

Note: When a Budget line number has only one COT, do not print Budget line number totals. (See Appendix B.)

1. USAMC only--report only at appropriation level.

Figure 30-4. Sample RCS CSCFA-210 (Status of Customer Program Execution, Procurement Appropriation)

Figure 30-4. Preparation instructions for RCS CSCFA-210

Heading of report

1. Fill in the applicable accounting date and period date in YY DD MM.

2. Identify appropriation being reported.

3. Report six-digit Budget line number

4. Budget project number-the first four positions of the AMSCO shown in DA Pam 37-100-FY.

5. Customer order type-the two-character alpha code representing the type of order (that is, RS, RP, CP, and so forth).

6. Enter the general operating agency/special operating agency.

Report lines, column 1, CFI

1. ORD REC. Orders Received (TRC CS1).

2. REIMB EARN. Reimbursements Earned (TRC YA1).

3. REIMB COLL. Reimbursements Collected (TRC YB1).

4. COM INC-CON. Commitments Incurred for Contingent Liabilities (TRC TA1).

5. COM INC-OTH. Commitments Incurred Others. Amount of commitments established for other than contingent liabilities (TRC TA2).

6. COM INC-T. Commitments Incurred Total. Summary of lines 4 and 5 (TRC TA*).

7. OBG-CON-GOV. Obligations from Contingent Liability Commitments Within Federal Government (TRC LB4).

8. OBG-CON-NGV. Obligations from Contingent Liability Commitments Outside Federal Government (TRC LB5).

9. OBG-OTH-GOV. Obligations Other Within Federal Government. Obligations incurred from commitments for other than contingent liabilities within Federal Government (TRC LB2).

10. OBG-OTH-NGV. Obligations other outside Federal Government. Obligations incurred from commitments for other than contingent liabilities outside Federal Government (TRC LB3).

11. Recovery-GV. Gross recoveries within Federal Government (TRC LD2).

12. Recovery-NGV. Gross recoveries outside Federal Government (TRC LD3).

13. OBG-NET. Net obligations. Total of lines 7, 8, 9, 10, 11, and 12 (TRC LB*-LD*).

14. ACC EXP GOV. Accrued expenditures within Federal Government. Accounts payable and other accrued expenditures within Federal Government (TRC NA2).

15. ACC EXP NGV. Accrued expenditures outside Federal Government. Accounts payable and other accrued expenditures outside Federal Government (TRC NA3).

16. ACC-EXP-T. Accrued expenditures total. Total of lines 14 and 15 (TRC NA*).

17. DISB-GOV. Disbursements within Federal Government (TRC ZA2).

18. DISB-NGV. Disbursements outside Federal Government (TRC ZA3).

19. DISB-TOT. Disbursements total. Total of lines 17 and 18 (TRC ZA*).

20. Blank.

21. Blank.

22. Blank.

23. TOTAL Budget line number. Summary of totals by Budget line number When only one Customer Order Type (COT) is involved, summary total may be omitted.

24. TOTAL BPN RSC. Totals by budget project number and reimbursement source code.

25. TOTAL BPN. Totals by budget project number.

26. TOTAL COT APPROPRIATION LEVEL. Appropriation totals by customer order type.

27. TOTAL APPN. Totals by appropriation level.

Report lines, column 2, End of Period (EOP)

1. UNF ORDL. Unfilled orders (TRC XH4).

2. REIMB REC. Reimbursements receivable (TRC XG4 less BSN945).

3. UNEN REV. Unearned revenues (TRC XG4-BSN945).

4. UNOB BAL. Unobligated balance (TRC XA4) (FRA less LB* plus LD*).

Figure 30-4. Preparation instructions for RCS CSCFA-210

5. UDO-GOV. Undelivered orders outstanding within Federal Government (TRC LB2/4-LD2-NA2).

6. UDO-NGOV. Undelivered orders outstanding outside Federal Government (TRC LB3/5-LD3-NA3).

7. UDO-T. Undelivered orders outstanding totals. Total value of undelivered orders (TRC LB*-LD*-NA*).

8. A/P-GOV. Accounts payable within Federal Government. CFI accruals less paid (TRC NA2-ZA2).

9. A/P-NGOV. Accounts payable outside Federal Government. CFI accruals less paid (TRC NA3-ZA3 plus XG4, BSN945).

10. A/P-TOT. Accounts payable totals. Total of lines 8 and 9 (TRC NA* minus ZA* plus XG4, BSN945).

11. Blank.

12. ADV-OTH-GOV. Advances Outstanding to Others Within Federal Government (TRC ZA2 ADV).

13. ADV-OTH-NGV. Advances Outstanding to Others Outside Federal Government (TRC ZA3 ADV).

14. ADV-TOT. Advance Payments Totals. Total of lines 12 and 13 (TRC ZA*plus ZA3 ADV).

15. UNLIQ OBG GOV. Unliquidated Obligations Within Federal Government. (TRC XE5 or LB2/4-LD2-ZA2).

16. UNLIQ OBG NGV. Unliquidated obligations outside Federal Government. (TRC XE6 or LB3/5-LD3-ZA3).

17. UNLIQ OBG TOT. Unliquidated obligations totals (TRC XE5 plus XE6).

18. COM-OUT-CON. Commitments outstanding for contingent liabilities as of EOP (TRC TA1-LB2/4-LD2).

19. COM-OUT-OTH. Commitments Outstanding for other than contingent liabilities as of EOP (TRC TA1-LB3/5-LD3).

20. COM-OUT-TOT. Commitments Outstanding Total. End-of-period balance of commitments not obligated (TRC TA*-LB*-LD*).

21. MEMO.

22. REIMB BILL. Total reimbursements Billed.

Report lines, column 3, EOR, CFI

1-4. OBG-CON-GOV. Obligations from Contingent Liabilities Within Federal Government by EOR (TRC LB4).

6-9. OBG-CON-NGV. Obligations from Contingent Liabilities Outside Federal Government by EOR (TRC LB5).

11-14. OBG-OTH-GOV. Obligations Other Within Federal Government. Obligations incurred from commitments for other than contingent liabilities within Federal Government by EOR (TRC LB2).

16-19. OBG-OTH-NGV. Obligations Other Outside Federal Government by EOR (TRC LB3).

Report lines, column 4, EOR, CFI

1-4 Recovery-GOV. Gross Recoveries Within Federal Government by EOR (TRC LD2).

6-9 Recovery-NGV. Gross Recoveries Outside Federal Government by EOR (TRC LD3).

Figure 30-5, 30-6, 30-7 (NOT USED)

DBOF-SMA

_____ Division

Statement 4a--Inventory Status and Transaction Statement

(Thousands of Dollars)

Materiel category _____/Fiscal year_____/Date/_____

Line	Description	Total	Peacetime stock	Mobilization acquisition protectable	Intransit and other stocks		On-hand inapplicable stocks	Mobilization acquisition balance (Memo)
					Applicable	Inapplicable		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Inventories, end of previous period	5,487,026	2,169,837	1,282,874	458,227	127,681	1,448,407	
2.	Reclassification based on stratification	0	62,857	-82,428	34,948	-13,873	-1,504	
3.	Stratified inventories, beginning of period	5,487,026	2,232,694	1,200,446	493,175	113,808	1,446,903	
4.	Receipts at standard price	7,114,202	6,866,777	200,239	-11,543	-353	59,082	
5.	Gross sales	-7,053,205	-7,022,381	-24,706	-6,000		-118	
6.	Inventory increases and decreases during period							
	a. Capitalized inventories	102,470	51,102	2,529	37,989	0	10,850	
	b. Materiel returns from customers for credit	646,914	252,017	1,794	6,060	3,207	383,836	
	c. Materiel returns without credit and receipts of materiel without charge	524,832	20,527	7,819		26,010	470,476	
	d. Standard price changes (net)	-237,172	-111,065	-50,891	-7,892	-2,096	-65,228	
	e. Transfers to property disposal	-137,042	-240	-833	-616	-215	-135,138	
	f. Issues without reimbursement	-65,482	-9,636	-5,366		-6,473	-44,007	
	g. Inventories decapitalized	-158,491	-57,452	-4,322	-502	-7,572	-88,643	
	h. Other gains and losses	-363,126	-12,816	-19,924	-18,912	-11,907	-299,567	
	i. Transfers between strata	0	3,922	-57,174	1,288	2,121	49,843	
7.	Total increases/decreases	312,903	136,359	-126,368	17,415	3,075	282,422	
8.	Total inventories, end of period	5,860,926	2,213,449	1,249,611	493,047	116,530	1,788,289	

Figure 30-8. Sample Statement 4a--Inventory Status and Transaction Statement

Figure 30-8. Preparation instructions for Statement 4a--Inventory Status and Transaction Statement

Column and description

1. **Total**

2. **Peacetime stock.** Value of inventory on hand stratified to peacetime acquisition objectives and issue requirements for the report period.

3. **Mobilization acquisition protectable.** Value of inventory on hand stratified to prepositioned war reserve protectable and other acquisition war reserve protectable.

4. **Intransit and other stocks applicable.** Value of inventory from subaccounts to GLAC 1580.0, and the sum of GLACs 1541.0, 1542.0, 1543.0, 1544.0, and 1549.0, which applies to requirement elements in columns 2 and 3.

5. **Intransit and other stocks inapplicable.** Value of inventory from subaccounts to GLAC 1580.0 and the sum of GLACs 1541.0, 1542.0, 1543.0, 1544.0, and 1549.0, which applies to requirement elements in columns 2 and 3.

6. **On hand inapplicable stocks.** Value of all stocks on hand which do not apply to requirement elements in columns 2 and 3. This includes assets that stratify to unfunded balance acquisition war reserve requirements; these assets move up to the protectable level for the next stratification report.

7. **Mobilization acquisition balance (Memo).** Value of stocks, as included in column 6, which stratified to balance prepositional and other acquisition war reserve requirements.

Line and description

(Separate reports are prepared for each materiel category and for the consolidated totals. The value of potential DoD excess stocks included in the column 6 totals will be reported as an attachment in the same format as the basic statement. The attachment shows a breakout by materiel category for the USAMC division and consolidated totals for the other divisions.)

1. **Inventories, end of previous period.** Value of stratified balances, as reported on line 7 at the end of the previous period.

2. **Reclassification based on stratification.** Value of inventory transfers between strata required to adjust application of inventories at end of the previous period to requirements for the current period. Amounts on this line will show the difference between entries on lines 1 and 3. Column 1 will show zero entry.

3. **Stratified inventories, beginning of period.** Value of beginning of period inventory stratified to meet--
   a. The acquisition objective as of the report date.
   b. Requirements for the report period.

4. **Receipts at standard price.** The amount reported on statement 4, line 12. Include increases or decreases to "in transit from procurement." Identify receipts from capitalized contracts stratified to applicable and inapplicable.In column 3, show replacement of mobilization reserve drawdown with peacetime funds.

5. **Gross reimbursable sales (GLAC 5100.0).** Show sales from both peacetime and mobilization reserve strata.

6. **Inventory increases and decreases.** The total of all inventory increases and decreases for the period. (Total of lines 6a through 6i.)

6a. **Capitalized inventories.** Balance from subaccounts to GLAC 3220.0 (Transfer-in from others without reimbursement).

6b. **Materiel returns from customers for credit.** Sum of the subaccounts to
GLAC 7191.0 (Inventory Gains) and the net change from subaccounts to GLAC 2990.0 (Other Liabilities). Give details by strata as follows:
   a. Transfers to or from appropriation accounts.
   b. Transfers to or from other DBOF-SMA divisions.
   c. Transfers to or from other DBOF supply management activities.
   d. Logistical transfers between managers. (Capitalization and decapitalization related to logistical transfers should net to zero at division level.)

6c. **Materiel returns without credit and receipts of materiel without charge.** Sum of subaccounts to GLAC 7191.0 (Inventory Gains). Enter increases or decreases to "intransit from customers" on lines 6b or 6c, as appropriate.

Figure 30-8. Preparation instructions for Statement 4a--Inventory Status and Transaction Statement (continued)

6d. **Standard price changes (net).** Net of subaccounts to GLAC 7191.0 (Inventory Gains) and subaccount to GLAC 7291.0 (Inventory Losses).

6e. **Transfers to reutilization and marketing.** Balance from subaccount to GLAC 7291.0 (Inventory Losses).

6f. **Issues without reimbursement.** Balance from subaccount to GLAC 7291.0 (Inventory Losses).

6g. **Inventories decapitalized.** Balance from subaccounts to GLAC 3231.0 (Transfers-out to Government agencies without reimbursement). Give details by strata as follows:

    a. Transfers to or from appropriation accounts.

    b. Transfers to or from other DBOF-SMA divisions.

    c. Transfers to or from other Defense supply management activities.

    d. Logistical transfers between managers. (Capitalization and decapitalization related to logistical transfers should net to zero at division level.)

6h. **Other gains and losses.** Sum from subaccounts to GLACs 7191.0 (Inventory Gains) and 7291.0 (Inventory Losses) plus the net change from a subaccount to GLAC 1990.0 (Other Assets).

6i. **Transfers between strata.** Limit entries on this line to those required for increases or decreases between the various stratification elements which cannot be accommodated on lines 4 and 6a through 6h above. Enter zero in column 1 for this line.

7. **Total increase/decreases.** Net changes from 6a through 6i.

8. **Total inventories end-of-period.**

DBOF-SMA _____ Division
Statement 6--Reimbursable Issues

Customer	Current fiscal year (19)
	Actual to date
1. This department.	
A. MIL PER, Army.	165,655,376.49
B. OPER & Maint, Army.	559,412,342.74
C. National Guard.	25,000,719.64
D. Reserve Personnel, Army.	21,983,748.72
E. Oper & Maint, Army Reserve.	40,020,842.07
F. Procurement Appns.	5,400.39
G. RDTE.	5,805,490.62
H. All other.	3,890,278.39
I. Total	821,774,199.06
2. Other agencies of DOD.	
A. Navy.	270,086.57
B. Air Force.	1,743,533.74
C. Marine Corps.	689,164.92
D. DBOF-DMA..	
E. DBOF-SMA, USAREUR Division.	
F. DBOF-SMA, USAEIGHT Division.	
G. DBOF-SMA, TRADOC Division.	463,555.18
H. DBOF-SMA, FORSCOM Division.	
I. DBOF-SMA, USARPAC Division.	
J. DBOF-SMA, USAMC Installation Division.	
K. DBOF-SMA, USAMC Division.	
L. DBOF-SMA, USARSO Division.	
M. Other DBOF Business Areas.	
N. Defense Logistics Agency.	665,752.72
O. MAP (002) and (004 CODE C).	
P. MAP--all other.	254,817.20
Q. All other.	
R. Total.	4,086,910.33
3. Other U.S. Government agencies.	
A. Dept of State.	1,138.42
B. U.S. Coast Guard.	63,083.60
C. Veterans Administration.	9,130.05
D. General Services Administration.	
E. Corps of Civil Engineers.	4,963,757.32
F. Dept of Education.	9,766.63
G. Atomic Energy Commission.	
H. All other.	1,617,376.78
J. Total.	6,664,252.80

Figure 30-9. Sample DBOF-SMA Report - Statement 6-Reimbursable Issues

Customer	Current fiscal year (19) Actual to date
4. Foreign military sales.	
A. FMS (supply support arrangements).	37.88
B. FMS (all other).	137,822.64
C. Total.	137,860.52
5. All other.	
A. Cash sales.	8,135,872.87
B. Nonappropriated funds.	3,323,794.30
C. All other.	125,648.64
D. Total.	11,585,315.81
6. Reimbursable issues--total	844,248,538.52
7. Sales credits and allowances.	
A. Materiel returns credits applied.	39,003,769.54
B. Allowances granted for stock losses.	
8. Reimbursable issues--net	803,344,529.64
9. Issues against stock withdrawal authority.	52,547.40

Figure 30-9. Sample DBOF-SMA Report - Statement 6--Reimbursable Issues - Continued

Figure 30-9. Preparation instructions for completing Statement 6--Reimbursable Issues).

Line and description

1. **This department.** Report on separate lines the amount for each DA appropriation.

2. **Other agencies of DoD.** Report on separate lines the amount for each of the other components by department or agency name, DBOF, MPA(002) and (004 Code C), and MAP all other components.

3. **Other US Government agencies.** Report on separate lines the amount for each of the other Government agencies, by agency name.

4. **Foreign military sales.** Report on separate lines the amount for FMS--Supply Support Arrangements and FMS--all other, under provisions of the Foreign Military Sales Act of 1968.

5. **All other.** Report on separate lines the amount of cash sales and reimbursable issues made to--

   a. Foreign, State, and municipal governments.

   b. Nonappropriated funds.

   c. National Association for the Promotion of Rifle Practice.

   d. Boy and Girl Scouts.

   e. Similar organizations.

6. **Reimbursable issues--total.** Sum of lines 1I, 2R, 3J, 4C, and 5C. It must equal the balances from Account 5101.0 - Revenue from Cost of Goods Sold-DBOF.

7. **Sales credits and allowances.**

   a. Materiel returns credits applied. Balance from a subaccount to Account 7291 - Inventory Losses or Adjustments.

   b. Allowances granted for stock losses. Balance from a subaccount to GLAC 7291.0 - Inventory Losses or Adjustments (USAMC division only).

   c. Price reduction on sales. Balance from a subaccount to GLAC 7291.0 - Inventory Losses or Adjustments.

8. **Reimbursable issues--net.** Lines 6 minus lines 7a, b, and c.

9. **Issues against stock withdrawal authority.** Net change in GLAC 2311.0 - Unearned Revenue from Government Agencies and Funds, and from a subaccount to GLAC 3231.0 - Transfers--Out to Others Without Reimbursement.

Figure 30-10. Flash Reporting System Instructions - RCS DD-COMP(M) 1445

   1. Instructions for input and transmission of flash data to the Flash Reporting System:

      (a) Set up terminal to access COA Host (see COA Host Users Manual).

      (b) Dial into COA Host (see COA Host Users Manual).

      (c) Enter Username.

      (d) Enter Password.

      (e) If you are accessing the Flash Reporting System for the first time, you must change your password from the generic one you received to a private password for your Operating Agency (see COA Host Users Manual). COA Host will require that you change your password periodically.

      (f) Now you are ready to enter the Flash Reporting System.

      (g) First, three prompts will appear on the screen:

         (1) 1. Run Flash Obligations.

         (2) 2. Enter All-in-One.

         (3) 3. Logout.

         (4) Enter selection: for example, enter 1.

      (h) Next, you will see a screen welcoming you to the Flash Reporting System. At the end of this message, you will be told to press the RETURN key.

      (i) After pressing the RETURN key, the Flash Reporting System Main Menu will appear with four options.

         (1) 1. Enter flash obligations.

         (2) 2. Review flash obligations.

         (3) 3. Modify flash obligations.

         (4) 4. Exit system.

         (5) Enter choice: for example, enter 1.

      (j) After making a selection, a new screen will appear requiring another selection.

         (1) 1. OSD.

         (2) 2. ARMY.

         (3) Select type reporting: enter 1 or 2.

      (k) After selection has been made, a new screen will appear requiring dollar values (current FYTD) to be entered for all required appropriations (and limitation for OSD appropriations) by OA. After dollar values have been entered, press the RETURN key.

      (l) A new screen will appear showing dollar values entered. The screen will also ask you to enter a 1 (to save); 2 (to abort); or 3 (to go back and correct errors). Entering a 1 (to save) will send data to DFAS-IN.

   2. If you are entering practice data to familiarize yourself with the system, you must be sure to abort, not save, data. You may abort either by pressing "exit screen" or by pressing "return" and selecting option 2. You will be allowed to change your screen input by selecting the modify option in the Main Menu. You will, however, be locked out of this option after the data is downloaded at DFAS-IN.

   3. Refer to paragraph 30-21 for reporting due dates. Should you need to make a change to your submission after the download, you must call AUTOVON 699-2577 or commercial (317) 542-2577.

   4. For additional information, see the COA Host Users Manual or call AUTOVON 699-2577 or commercial (317) 542-2577.

Section I. OMA (21*2020)

OA	AMSCO	O/C	Annual program	Direct obligation plan	Actual direct obligations	Actual reimbursable obligations	Cumulative obligations	Military Personnel Expenses
57	116011.0	11	--	--	820.84	--	820.84	--
		21	--	--	994.00	--	994.00	--
	116011	**	1,821.00	1,821.00	1,814.84	--	1,814.84	--
	100000	--	1,821.00	1,821.00	1,814.84	--	1,814.84	--
	324020.1	21	--	--	49,427.88	--	49,427.88	--
		25	--	--	11,839.00	--	11,839.00	--
		**	--	--	61,266.38	--	61,266.38	--
	324020	--	313,478.00	313,478.38	61,266.38	--	61,266.38	--
	300000	--	313,478.00	313,478.00	61,266.38	--	61,266.38	--
	2132020	--	315,299.00	315,299.00	63,081.22	--	63,081.22	--

Memorandum manpower data				Gross obligations incurred in Panama	
Civilian spaces		Military spaces		Treaty-related direct obligations	$63,081.22
Authorized	End strgth	Authorized	End strgth	Treaty-related reimbursable obligations	
10	10	50	42	Nontreaty direct obligations	
				Nontreaty reimbursable obligations	
				Gross obligations incurred	$63,081.22

Note: Sections I, II, and V are the same format.

Preparation instructions

Section I--OMA (21*2020)/Section II--RDTE (21*2040)/Section V--Family Housing (21*7025).

 (1) The OA funding the transaction.

 (2) The first seven positions of AMSCO per AR/DA Pam 37-100-FY.

 (3) Data reported will be at the first two positions of the EOR codes per DA Pam 37-100-FY.

 (4) The values reported in this column must agree with amounts shown in funding authorization documents for total annual program (both funded and unfunded) for treaty-related functions.

 (5) Cumulative direct monthly obligation plan for treaty-related functions.

 (6) FYTD direct obligations for treaty-related functions.

 (7) FYTD reimbursable obligations for treaty-related functions.

 (8) The total of actual direct and actual reimbursable obligations reported in columns (6) and (7).

 (9) Computed using the standard rates for costing military personnel services per COA message.

 (10) Appropriate civilian and military manpower data and gross obligation data.

Figure 30-11. Sample of Treaty-Related Costs--Panama Canal--Section I--OMA (21*2020), Section II--RDTE (21*2040, and Section V--Family Housing (21*7025)

Treaty-Related Costs--Panama Canal

Section III. OPA-financed equipment		Period ending _____
OA	AMSCO	Equipment costs
00	53900312	59,800

Preparation instructions

(1) The OA of the MACOM of the installation.

(2) The AMSCO of the activity procuring the equipment.

(3) The values shown in this column will be the current standard price of equipment received and recorded as unfunded costs.

Figure 30-12. Sample of Treaty-Related Costs--Panama Canal--Section III. OPA-finance Equipment

Section IV. MCA (21*2050)

Project number _____

OA	Program budget account	O/C	Direct obligations	Reimbursable obligations	Cumulative obligations
	P6000	25	--	11,958.25	11,958.25
				Gross obligations incurred in Panama	
				Treaty-related direct obligations	
				Treaty-related reimbursable obligations	$11,958.25
				Nontreaty direct obligations	
				Nontreaty reimbursable obligations	
				Gross obligations incurred	$11,958.25

Completion instructions

A separate section IV will be submitted for each ongoing MCA project.)

(1) The OA of the MACOM of the installation.

(2) The budget program account applicable to the MCA project per DA Pam 37-100-FY.

(3) The first two positions of the EOR codes per DA Pam 37-100-FY.

(4) The actual direct obligations identified to treaty-related MCA projects.

(5) The actual reimbursable obligations incurred by the MCA appropriation in support of treaty-related projects.

(6) The total of actual direct and actual reimbursable obligations reported in 4 and 5.

(7) The last page for section IV for MCA projects will show memorandum gross obligation data.

Figure 30-13. Sample of Treaty-Related Costs--Panama Canal--Section IV. MCA (21*2050)

RCS: DD-COMP(A) 1570
TITLE 10 U.S.C. CHAPTER 138
Transactions, Reimbursable Purchases and Sales

DOD Component: FY_____

Agreement number: (dollars in thousands)

Pricing procedure: (Indicate whether reciprocal or nonreciprocal pricing applies.)

Appropriation or Fund Account	Dollar value of Purchases (Acquisitions)	Dollar value of Sales (Transfers)

Figure 30-14. Sample format for reporting reimbursable purchases and sales

RCS: DD-COMP(A) 1570
TITLE 10 U.S.C. CHAPTER 138
Transactions, Reimbursable Purchases and Sales Exchanges

DOD Component: FY_____

Agreement number: (dollars in thousands)

Appropriation or Fund Account	Value of Materiel Owed at Beginning of FY	Value of Materiel Received During FY	Value of Materiel Replaced During FY	Value of Materiel Owed at End of FY

1. Description: Describe in brief detail the essential elements of the applicable agreement.

2. When services are exchanged within the same accounting period that are difficult to cost, such as range target details, the US Army activity providing and receiving the services may process transactions at an estimated dollar value. The US Army activity will submit two transaction reports, one with transaction type NILR and the second with transaction type NRLR. See table 35-9 for transaction types.

Figure 30-15. Sample format for reporting exchange receipts
RCS DD-COMP(A) 1570

TITLE 10 U.S.C. CHAPTER 138
Transactions, Reimbursable Purchases and Sales Exchanges

DOD Component: FY_____

Agreement number: (dollars in thousands)

Part II. Issue data

Appropriation or Fund Account	Value of Materiel Owed at Beginning of FY	Value of Materiel Received During FY	Value of Materiel Replaced During FY	Value of Materiel Receivable at End of FY

1. Description: Describe in brief detail the essential elements of the applicable agreement.

2. When services are exchanged within the same accounting period that are difficult to cost, such as range target details, the US Army activity providing and receiving the services may process transactions at an estimated dollar value. The US Army activity will submit two transaction reports, one with transaction type NILR and the second with transaction type NRLR. See table 35-9 for transaction types.

Figure 30-16. Sample format for reporting exchange issues.

RCS: DD-COMP(A) 1789
Chapter 2C-Exchange of Training and Related Support
Reciprocal Exchanges

DoD Component: FY_____

Agreement and/or Subagreement Number: [1,2]   (In Thousands)

Date Training Provided	Date Reciprocal Training Provided	Estimated Cost Provided [3]	Estimated Value Training Received [4]

NOTES:

[1] Describe briefly the essential elements for each agreement. Annually submit this data in summary form to the Director, Washington Headquarters Services per chapter 35.

[2] Each Military Department shall retain a complete file for audit purposes of each agreement entered into that results in an obligation being recorded or a reimbursable order being established.

[3] Estimated cost of training and support provided by the United States.

[4] Estimated value of training and support provided to the United States.

Figure 30-17. Sample RCS DD-COMP(A) 1789

RCS: DD-COMP(A) 1789
Chapter 2C - Exchange of Training and Related Support
Training Converted to Reimbursable Transactions

DoD Component: FY_____

Agreement and/or Subagreement Number: [1,2]   (In Thousands)

Date Training Provided	Date Converted to a Reimbursable Transaction	Obligation Recorded as a Result of Not Providing Reciprocal Training	Accounts Receivable Established as a Result of Not Receiving Reciprocal Training

NOTES:

[1] Describe briefly the essential elements and reasons for not providing the reciprocal training for each agreement. Annually submit this data in summary form to the Director, Washington Headquarters Services, per chapter 35.

[2] Each Military Department shall retain a complete file for audit purposes of each agreement entered into that results in an obligation being recorded or a reimbursable order being established.

Figure 30-18. Sample RCS DD-COMP(A) 1789

Figure 30-19 (NOT USED)

OPERATING AGENCY

(Amounts in thousands)

Section I	
Installation	Fiscal year to date interest penalties
1.	
2.	
3.	
4.	

Section II	
Installation	Current quarter Interest penalties
1.	
2.	
3.	
4.	

Section III

Primary causes for penalties - this quarter

Installation	Causes
1.	
2.	
3.	
4.	

Section IV

Corrective actions in process/planned

Installation	Corrective actions	Anticipated date of completion.
1.		
2.		
3.		
4.		

Figure 30-20. Supplemental DA Prompt Pay Act reporting